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1993

**THE
TOWN
OF
WEBSTER
NEW HAMPSHIRE**

1993

ANNUAL REPORT

1994 WARRANT and BUDGET

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**The Webster 1993 Annual Report
is dedicated to the memory of**



Robert H. Austin

1993 saw the passing of our friend and fellow citizen
"Bob" Austin.

A selectman for nine years, Bob served his community
and church with dedication and faithfulness.

Involved in many town committees and projects,
he had a deep caring for his fellow citizens
and our Town of Webster.

He was always ready with a word of encouragement,
a quick smile and a joke.

We will never forget his annual Old Home Day Parade
appearance in his antique car.

Thank you, Bob! We shall miss you!

TOWN OFFICERS

Moderator	HAROLD W. JANEWAY	
Selectmen	CLARENCE JEFFREY, Chairman	
JAMES WELD	WILLIAM J. BIRD	
Administrative Assistant	BARBARA J. MOCK	
Secretary	JUDITH M. JONES	
Town Clerk	LINDA A. McFARLAND	
Deputy Town Clerk	*RUTH A STEBBINS	RALPH McFARLAND
	NANCY RIDEOUT	
Tax Collector	MADELEINE L. ROBERTS	
Deputy Tax Collector	KAREN R. KING	
Treasurer	LINDA J. LORDEN	
Road Agent	ROBERT T. LAKE	
Police Department	AIME J. ROY, Chief	
STEVEN FAER, Sergeant	WILLIAM SHACKFORD	
AVIS V. ROY	STANLEY ANDREWSKI	JOHN WESCOTT
Fire Department	PAUL W. WELCOME, Fire Chief and Fire Warden	
	TED GOSINSKI, Deputy Fire Chief	
Building Inspector	EDWIN H. PIPER	
Supervisors of Checklist	PATRICIA E. INMAN	
MARION T. JONES	JUNE S. AUSTIN*	JANET ST. CYR
Trustees of Trust Funds	BARBARA J. MOCK	
JANICE F. DAWE	JUDITH M. JONES	
Library Trustees	JANICE F. DAWE	
SANDRA STARKEY	NANCY RIDEOUT	
Librarian	LORNA AUSTIN*	CATHRYN CLARK-DAWE
Cemetery Commission	PATRICIA E. INMAN, Chairman	
DUANE A. ANDERSON	BRENDA SILVER	

Planning Board

EUGENE A. BLAKE
 HUBERT SCOTT, JR.
 RICHARD OBER, Alternate

NANCY N. VAN LOAN, Chairman
 LAMAR W. RIGGS, Secretary
 JAMES WELD, Selectman Member
 BRUCE R. LANTMAN, Alternate

Board of Adjustment

JUDITH RIGGS
 PAUL W. WELCOME
 RICHARD CUMMINGS

MARTIN BENDER, Chairman
 STEVE E. MANNING, Secretary
 LEE BEZANSON, Alternate
 SUSAN ROBERTS, Alternate

Conservation Commission

LAURA DEMING*
 KRIS HADLEY*

BETSY JANEWAY, Chairman
 BETTY HADLEY
 LIZ HARVEY

RICHARD OBER

Parks Commission

DOROTHY MONZ, Secretary/Treasurer*
 GEORGE LITTLE

ROBERT PEARSON, III, Chairman
 GLEN BLANCHETTE
 H. DANIEL KIMBALL

Welfare Officer

CHARLES BARTLETT

Health Officer

NICHOLAS VAN LOAN

Sanitary Landfill Committee

LILLIAN L. LANDRY* GEORGE HASHAM

MICHAEL P. BOREK
 DANA B. REDDISH

Civil Defense Director

PAUL W. WELCOME

Old Home Day Committee

BRENDA SILVER, Secretary/Treasurer NORMANDIE BLAKE, President
 PAULINE COLBY, Vice President

*Resigned

THE STATE OF NEW HAMPSHIRE TOWN WARRANT

THE POLLS WILL BE OPEN FROM 10:00 A.M. to 7:00 P.M. to act on
Articles 1 & 2.

To the Inhabitants of the Town of Webster in the County of Merrimack
in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Webster on
Tuesday, the 8th day of March, next at 10:00 of the clock in the forenoon, to
act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing. (By
Ballot)

2. To vote on the amendments as proposed by the Planning Board for
the Town Zoning Ordinance. (By Ballot)

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BUSINESS MEETING WILL BE HELD AT THE TOWN HALL ON SATURDAY, MARCH 12, 1994 AT 10:00 A.M. TO ACT UPON THE FOLLOWING SUBJECTS:

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3. To see if the Town will vote to eliminate the second full time position
of Police Officer, and return to the previous status of full time Chief and part
time Officers. (By Petition) The Selectmen do not recommend this article.

4. To see if the Town will vote to extend the Class V Section of Pond
Hill Road three hundred feet (300') into the presently Class VI part of that
road. This reclassification would allow a home to be built on a piece of land
already accessible from the Class V portion of Pond Hill Road, but without the
required 250' of frontage on a Class V road. (By Petition) The Selectmen do
not recommend this article - two to one.

5. To see if the Town will vote to raise and appropriate the sum of
\$30,075. to be added to the previously established Capital Reserve Funds as
follows:

Cemetery Improvements	\$ 2,500.
Reappraisal	10,000.
Police Cruiser	5,000.
Fire Truck	5,000.
Fire Station	5,000.
Highway Equipment	2,575.

TOTAL \$30,075.

The Selectmen recommend this article.

6. To see if the Town will vote to raise and appropriate the sum of
\$146,565. for General Government:

Executive	\$ 7,450.
Election, Registration & Vital Statistics	10,992.
Financial Administration	56,800.
Revaluation of Property	4,000.
Legal Expenses	4,100.
Employee Benefits	11,280.
Planning & Zoning	3,250.
General Government Building	13,850.
Cemeteries	6,300.
Insurance	24,850.
Advertising and Regional Associations	1,193.
Other General Government (Contingency Fund)	2,500.
TOTAL	\$146,565.

The Selectmen recommend this article.

7. To see if the Town will vote to raise and appropriate the sum of sixty-four thousand three hundred dollars (\$64,300.) for a complete revaluation and authorize the withdrawal of fifty thousand dollars (\$50,000.) from the Capital Reserve Fund created for that purpose. The balance of fourteen thousand three hundred dollars (\$14,300.) is to come from general taxation. The Selectmen recommend this article.

8. To see if the Town will vote to raise and appropriate the sum of \$118,605. for Public Safety:

Police	\$77,351.
Ambulance	11,000.
Fire	25,354.
Fire - Medical	3,800.
Building Inspection	700.
Emergency Management	50.
Other - Flashing School Lights	350.

TOTAL **\$118,605.**

The Selectmen recommend this article.

9. To see if the Town will vote to raise and appropriate the sum of \$7,400. for the development of town wide street address maps. The maps will be needed to facilitate development of a town Enhanced 911 Emergency Response System. The Selectmen recommend this article.

10. To see if the Town will vote to raise and appropriate the sum of \$100,040. for Highways and Streets:

Highways and Streets	\$97,540.
Bridges	2,500.

TOTAL **\$100,040.**

The Selectmen recommend this article.



17. To see if the Town will vote to raise and appropriate the sum of \$12,580. for equipment for the fire department. The Selectmen recommend this article.

18. To see if the Town will vote to raise and appropriate the sum of \$1,500. for improvements to the town hall. The Selectmen recommend this article.

19. To see if the Town will vote to raise and appropriate the sum of \$350. for improvements to the Police Station building. The Selectmen recommend this article.

20. To see if the Town will vote to raise and appropriate the sum of \$2,000. for bookcases for the library. The Selectmen recommend this article.

21. To see if the Town will vote to raise and appropriate the sum of \$1,500. for dry hydrant installation. The Selectmen recommend this article.

22. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of office equipment and to raise and appropriate the sum of five hundred dollars (\$500.) to be placed in this fund, and to designate the Selectmen as agents to expend. The Selectmen recommend this article.

23. To see if the Town will vote to raise and appropriate the sum of seven hundred dollars (\$700.) to be added to the Town Hall Renovations and Improvements Capital Reserve Fund previously established, and to transfer this amount from Surplus. The Selectmen recommend this article.

24. To see if the Town will vote to authorize indefinitely or until rescinded the Selectmen to accept the provision of RSA 33:7, to issue tax anticipation notes. The Selectmen recommend this article.

25. Shall the Town accept the provision of RSA 202-A:4-c providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the public library trustees to apply for, accept and expend, without further action by the town meeting, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year? The Selectmen recommend this article.

26. To see if the Town will vote to authorize the Board of Selectmen to accept on behalf of the Town gifts, legacies and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19. The Selectmen recommend this article.

27. Shall the Town accept the provision of RSA 31:95-b providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen to apply for, accept and expend, without further action by the town meeting, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year? The Selectmen recommend this article.

28. To see if the Town will vote to authorize the Selectmen indefinitely or until rescinded, to convey any real estate acquired by the Town by tax collector's deed. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:42 and 80:80. The Selectmen recommend this article.

29. To see if the Town will vote to authorize the Board of Selectmen to accept gifts of personal property which may be offered to the town for any public purpose, pursuant to RSA 31:95-e. The selectmen must hold a public hearing before accepting such gift, and the acceptance shall not bind the town to raise, appropriate, or expend any public funds for the operation, maintenance, repair, or replacement of any such personal property. The Selectmen recommend this article.

30. To see if the Town will vote to authorize the Tax Collector to accept prepayment of taxes. The Selectmen recommend this article.

31. To see if the Town will authorize the Selectmen to sell, trade or dispose of any surplus equipment, vehicles or items which are available or become available during the year, at an amount or in a way they determine to be in the best interest of the Town. The Selectmen recommend this article.

32. To transact any other business that may legally come before this meeting.

Given under our hands and seal, this 14th day of February, in the year of our Lord nineteen hundred and ninety-four.

CLARENCE JEFFREY
WILLIAM J. BIRD
JAMES WELD
Selectmen of Webster

A true copy of Warrant - Attest:

CLARENCE JEFFREY
WILLIAM J. BIRD
JAMES WELD
Selectmen of Webster

1994 BUDGET OF THE TOWN OF WEBSTER
Appropriations and Estimates of Revenue for the Ensuing Year
January 1, 1994 to December 31, 1994

PURPOSE OF APPROPRIATION	W.A. No.	Appro- priations Prior Year	Actual Expenditures Prior Year	Appro- priations Ensuing Fiscal Year
GENERAL GOVERNMENT				
Executive	6	7,450.	6,724.	7,450.
Election, Registration & Vital Statistics	6	7,800.	6,617	10,992.
Financial Administration	6	56,400.	54,452.	56,800.
Revaluation of Property	6, 7	4,000.	2,940.	68,300.
Legal Expense	6	5,050.	3,064.	4,100.
Personnel Administration	6	12,003.	10,897.	11,280.
Planning and Zoning	6	3,130.	2,454.	3,250.
General Government Building	6	14,550.	14,283.	13,850.
Cemeteries	6	5,500. (a)	5,374.	6,300.
Insurance	6	26,151.	20,792.	24,850.
Advertising and Regional Assoc.	6	1,122.	1,122.	1,193.
Other General Government	6	2,500.		2,500.
PUBLIC SAFETY				
Police	8	68,027.	67,121.	77,351.
Ambulance	8	9,500.	10,950.	11,000.
Fire	8	30,121.	24,813.	29,154.
Bldg. Inspection	8	700.	233.	700.
Emergency Mgt.	8	50.		50.
Other Public Safety (incl. Communications)	8, 9	350.	358.	7,750.
HIGHWAYS AND STREETS				
Highways and Streets	10	99,910.	101,543.	97,540.
Bridges	10			2,500.
Deer Meadow Road Reconstruction	11	44,660. (b)	41,761.	22,660.
Dingit Corner Improvements		500.	152.	
SANITATION				
Solid Waste Disposal	12	81,158.	81,158.	83,734.
Hazardous Waste Collection		1,051.		
HEALTH				
Health Agencies & Hospitals— V.N.A.	13	2,318.	2,318.	2,325.
Administration—Health Officer	13	108.	108.	108.

WELFARE

Vendor Payments	13	5,300.	2,964.	5,300.
Administration—				
Welfare Officer	13	200.	200.	200.
Community Action Program	13	2,290.	2,290.	2,290.

CULTURE AND RECREATION

Parks and Recreation	13	2,640. (c)	2,005.	3,051.
Library	13	10,500.	10,500.	10,500.
Patriotic Purposes—				
Old Home Day	13	2,330.	1,863.	2,430.

CONSERVATION

Administration	13	250.	125.	250.
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DEBT SERVICE

Princ.—Long Term				
Bonds & Notes	14	25,000.	25,000.	25,000.
Interest—Long Term				
Bonds & Notes	14	11,730.	11,730.	10,005.
Interest on TAN	14	10,000.	3,754.	7,500.

CAPITAL OUTLAY

Mach., Veh., & Equip.	15-17	5,898.	5,071.	29,008.
Buildings	18-20	2,030. (d)	1,511.	3,850.
Improvements Other Than				
Buildings	21	1,500.		1,500.

OPERATING TRANSFERS OUT

To Capital Reserve Fund	5, 22, 23	30,575.	30,575.	31,275.
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TOTAL APPROPRIATIONS		\$594,352. (e)	\$556,822.	\$677,896.
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- (a) Includes 1992 Encumbrance of \$ 500
(b) Includes 1992 Encumbrance of \$22,000
(c) Includes 1992 Encumbrance of \$ 300
(d) Includes 1992 Encumbrance of \$ 230
(e) Includes 1992 Total Encumbrances of \$23,030

SOURCES OF REVENUE	Estimated Revenue Prior Year	Actual Revenue Prior Year	Estimated Revenue Ensuing Fiscal Year
TAXES			
Land Use Change Taxes		4,910.	
Yield Taxes	6,700.	12,676.	6,000.
Payment in Lieu of Taxes	1,250.	1,250.	1,250.
Other Taxes		294.	
Interest & Penalties on Delinquent Taxes	27,000.	36,341.	30,000.
LICENSES, PERMITS AND FEES			
Business Licenses and Permits	700.	945.	700.
Motor Vehicle Permit Fees	93,000.	99,800.	95,000.
Building Permits	150.	180.	200.
Other Licenses, Permits & Fees	1,201.	1,685.	1,500.
FROM STATE			
Shared Revenue	11,151.	11,151.	12,026.
Highway Block Grant	40,600.	40,600.	40,238.
State & Federal Forest Land Reimbursement	815.	815.	815.
Flood Control Reimbursement	14,196.	14,234.	14,234.
Other			3,500.
CHARGES FOR SERVICES			
Income from Departments	14,000.	15,322.	15,200.
Other Charges	2,000.	7,188.	4,000.
MISCELLANEOUS REVENUES			
Sale of Municipal Property	1,200.	7,843.	3,450.
Interest on Investments	5,000.	4,828.	4,500.
Other	2,500.	4,035.	6,000.
INTERFUND OPERATING TRANSFERS IN			
Capital Reserve Fund			64,778.
Trust and Agency Funds	1,050.	1,098.	1,100.
OTHER FINANCING SOURCES			
Fund Balance Remaining to Reduce Taxes	50,000.	50,000.	63,000.
TOTAL REVENUES AND CREDITS	272,513.	315,195.	367,491.
Total Appropriations		677,896.	
Less: Amount of Estimated Revenues, Exclusive of Property Taxes		367,491.	
Amount of Taxes to be Raised (Exclusive of School and County Taxes)		310,405.	

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of
the Board of Selectmen
Town of Webster
Webster, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Webster as of and for the year ended December 31, 1993, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Webster as of December 31, 1993, and the results of its operations and cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Webster. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1993

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Town of Webster, New Hampshire, is a municipal corporation governed by an elected 3-member Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Webster (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

B. Basis of Presentation - Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or

regulatory provisions or administrative action. The following funds are included in this fund type:

Public Library
Conservation Commission

Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee or agent for individuals and other units of government.

The following funds are included in this fund type:

Nonexpendable Trust Funds
Town Trusts

Expendable Trust Funds
Town Trusts
Capital Reserve

Agency Fund
Developers' Performance Bond

Account Groups

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the Town.

Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, and the caption

"amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

C. Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

The accounts of the Governmental, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which

govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and Public Library Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered. State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 1993, \$50,000 of the beginning General Fund fund balance was applied for this purpose.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

Reconciliation of Town Budget to GAAP Basis of Accounting

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended December 31, 1993 were required as follows:

	General Fund	Special Revenue Funds
Appropriations		
Budgetary Basis -		
Legally Adopted Budget		
Municipal	\$ 571,322	\$10,500
School	1,046,233	
County	146,563	
District	<u>33,638</u>	<u> </u>
Total Appropriations	<u>1,797,756</u>	<u>10,500</u>

Adjustments to Restate Budget to GAAP Basis

Carryover Appropriations		
Reserve for Encumbrances		
Beginning of period	\$ 23,030	\$
End of period	<u>(6,399)</u>	<u> </u>
Total Adjustments	<u>16,631</u>	<u> </u>
Total Appropriations - GAAP Basis	<u>\$1,814,387</u>	<u>\$10,500</u>

*E. Assets, Liabilities and Fund Equity**Cash and Investments*

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the Selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by State statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not

intermingled with other funds. Capital Reserve Funds shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the share of a cooperative bank, building and loan association, or federal savings and loan association, in this state, or in bonds, notes or other obligations of the United States government, or in bonds or notes of this state, or in participation units in the public deposit investment pool established pursuant to RSA 383:22.

Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. Management has, through a comparison of historical data, recognized a reserve of \$4,000, representing potential abatements of property taxes receivable.

The National Council on Governmental Accounting (NCGA), Interpretation 3, Revenue Recognition - Property Taxes, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "available 60 day" rule is allowed in unusual circumstances. The Town has concluded that the circumstances relating to the responsibility for, and payment of, the School Tax Assessment, along with the timing of the issuance of the tax warrant, which is late in the budget year, justifies a period greater than 60 days. Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception, and therefore Level 4 GAAP compliance may be reached.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. Various service charges (ambulance and landfill) are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet net of an allowance for estimated uncollectibles.

Inventories

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

Deferred Revenue

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Long-Term Liabilities

General Obligation Debt - General obligation notes supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

Compensated Absences - Employees may accumulate a limited amount of earned but unused vested benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund Types and Fiduciary Fund Types, the cost of vested benefits paid or expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability of the fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive benefits.

Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserved for Endowments - represents the principal balance of Non-expendable Trust Funds which must be held for investment purposes only.

Reserved for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserved for Special Purposes - is used to account for the unencumbered balance of restricted funds. These include the Town's Expendable Trust Funds.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Expenditures Over Appropriations

The following governmental fund had an excess of expenditures over appropriations for the year ended December 31, 1993:

Special Revenue Fund

Public Library

\$647

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds.

NOTE 3 - ASSETS

A. *Cash and Equivalents*

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

Category 1 Includes deposits that are insured (Federal Depository Insurance)

Category 2 Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.

Category 3 Includes deposits that are uninsured and uncollateralized.

	Category			Total	
	1	2	3	Bank Balance	Carrying Value
<u>Cash</u>					
Bank Deposits	\$121,427	\$	\$135,166	\$256,593	\$340,639
Certificates of Deposit	<u>212,109</u>	<u>—</u>	<u>—</u>	<u>212,109</u>	<u>212,109</u>
<u>Total Cash</u>	<u>\$333,536</u>	<u>\$ - 0 -</u>	<u>\$135,166</u>	\$468,702	\$552,748
<u>Cash Equivalents</u>					
Repurchase Agreement				<u>100,000</u>	<u>100,000</u>
<u>Total Cash and Cash Equivalents</u>				<u>\$568,702</u>	<u>\$652,748</u>

Repurchase Agreements

Included in the Town's cash equivalents at December 31, 1993, was a short-term investment in a repurchase agreement issued by a local banking institution. Under this agreement, the Town will be repaid principal plus interest on a specified date which is subsequent to year end. The agreement is guaranteed/collateralized with securities held by the banking institution which exceed the amount of the agreement. To the extent that the banking institution may default on its commitment to this obligation, the Town is at risk of economic loss. Management considers this exposure to be minimal. At December 31, 1993, the Town held an investment in a repurchase agreement as follows:

Agreement	Underlying Securities
\$100,000 to be repaid with interest of 2.6% on 1/21/94	Federal Home Loan Bank maturing 8/25/98; \$105,000 par value

B. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around May 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The May 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, the New Hampshire Department of Revenue Administration establishes and raises through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Merrimack Valley School District, Merrimack County and Pillsbury Lake District, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rate for the year ended December 31, 1993, was as follows:

	Taxpayers in the	
	Pillsbury Lake	All Other
	District	Taxpayers
Municipal Portion	\$10.97	\$10.97
School Tax Assessment	36.50	36.50
County Tax Assessment	5.15	5.15
District Tax Assessment	<u>7.22</u>	
<u>Totals</u>	\$59.84	\$52.62

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on May 5, placed a lien for all uncollected 1992 property taxes.

Taxes receivable at December 31, 1993, are as follows:

<u>Property Taxes</u>	
Levy of 1993	\$174,404
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1992	48,581
Levy of 1991	18,760
Levy of 1990	1,008
Land Use Change Taxes	4,500
Yield Taxes	966
Less: Reserve for estimated uncollectible taxes	<u>(4,000)</u>
<u>Total Taxes Receivable</u>	<u>\$244,219</u>

C. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During 1993, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. This entity is considered a public entity risk pool, currently operating as a common risk management and insurance program for member towns and cities.

The New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the NHMA Property-Liability Insurance Trust, Inc., the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1st to July 1st. The program includes a Loss Fund from which is paid up to \$250,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000. For the year ended June 30, 1992, the program includes Loss Funds from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

The Trust maintains, on behalf of its members, the following insurance policies shared by the membership for the year ended December 31, 1993:

1. Underwriters at Lloyds #ISL5558 ICO7268. It provides property, general liability and public officials liability coverage in excess of the Loss Fund and is in the amount of \$750,000.

Public Officials Liability has an aggregate limit of \$1 million per member.

2. Travelers Insurance Company #TXJCNB-228T545. It provides property coverage in excess of \$1 million in the amount of \$200 million.
3. United National Insurance Co. #XTP43100. Provides some members with higher limits from \$1 to \$2 million in excess of the underlying \$1 million.
4. Kemper #3XN02547600. Members of the Trust also share a Boiler and Machinery coverage policy which provides \$30 million limit resulting from any "One Accident" subject to a \$1,000 per loss deductible.

Contributions paid in 1993 for FY94, ending June 30, 1994, to be recorded as an insurance expense/expenditure totaled \$15,555. Unpaid contributions for the year ending June 30, 1993, and due in 1993 were \$-0-. Claims submitted to the Trust that have been billed to the Town for their portion of payment (i.e., deductible) as of December 31, 1993, totaled \$-0-. On July 27, 1993, \$1,253.85 was returned to the Town of Webster as its 1993 "dividend" for the years 1987, 1988, and 1989. The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of an additional assessment in any of the past years.

The Town continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds, health and accident insurance.

NOTE 4 - LIABILITIES

A. *Intergovernmental Payable*

Payables due other governments at December 31, 1993 include:

<u>General Fund</u>	
Merrimack Valley School District -	
Balance of Assessment	\$519,965
State of New Hampshire -	
Dog License Fees	13
Town of Hopkinton - Landfill Operation	<u>16,724</u>
<u>Total</u>	<u>\$536,702</u>

B. *Defined Benefit Pension Plan*

Plan Description and Provisions

Some Town employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system (PERS). The payroll for employees covered by the System for the year ended December 31, 1993, was \$55,920; the Town's total payroll was \$152,597.

All full-time employees are eligible to participate in the System. The System is divided into two employee groups; **Group I** - teachers and all other employees except firefighters and police officers, and **Group II** - firefighters and police officers.

Group I Employees who retire at or after age 60 are entitled to retirement benefits equal to 1.667% of the average of their three highest-paid years of compensation, multiplied by their years of service. Earlier retirement allowances at reduced rates are available after age 45 with 10 years of service. Benefits fully vest upon reaching 20 years of service or attaining age 60.

Group II Employees are subject to the same age and vesting requirements as Group I employees. They are, however, entitled to retirement benefits equal to 2.5% of the average of their three highest-paid years of service, multiplied by their years of service, not to exceed 40.

The System also provides death and disability benefits, and cost-of-living increases have been periodically granted to retirees by the State Legislature.

Description of Funding Policy

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of earnable compensation. Group II employees are required to contribute 9.3% of gross earnings. The Town must contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended December 31, 1993, was as follows:

Town's Portion	\$1,836
Employees' Portion	<u>4,532</u>
<u>Total</u>	<u>\$6,368</u>

The amount shown as "pension benefit obligation" in the System's financial statements is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1992, for the System as a whole, determined through an actuarial valuation performed as of June 30, 1991, was \$1,600,517,569. The System's net assets available for benefits on that date (valued at market) were \$1,654,059,701. The System holds none of the Town's securities.

Trend Information

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for only six years and is presented in the System's December 31, 1992, annual financial report (the latest year available).

C. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1993:

	General Obligation Debt Payable	Compensated Absences Payable	Total
General Long-Term Debt			
Account Group			
Balance, Beginning of Year	\$170,000	\$348	\$170,348
Retired	(25,000)		(25,000)
Net increase in compensated absences payable		294	294
Balance, End of Year	\$145,000	\$642	\$145,642

Long-term debt payable at December 31, 1993, is comprised of the following individual issues:

Description of Issue	Original Issue Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 12/31/93
<u>General Long-Term Debt Account Group</u>					
<u>General Obligation Debt Payable</u>					
Office Building Notes	\$218,000	1990	2000	6.9	\$145,000
<u>Compensated Absences Payable</u>					
Accrued Vacation Leave					642
<u>Total General Long-Term Debt Account Group</u>					
					<u>\$145,642</u>

Annual Requirements To Amortize General Obligation Debt

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1993, including interest payments, are as follows:

Fiscal Year Ending	General Obligation Debt		
December 31	Principal	Interest	Total
1994	\$ 25,000	\$10,005	\$ 35,005
1995	20,000	8,280	28,280
1996	20,000	6,900	26,900
1997	20,000	5,520	25,520
1998	20,000	4,140	24,140
1999-2000	40,000	4,140	44,140
Totals	<u>\$145,000</u>	<u>\$38,985</u>	<u>\$183,985</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

NOTE 5 - FUND EQUITY

A. Reservations of Fund Balances

Reserve for Encumbrances

Funds encumbered at year end were as follows:

General Fund (Exhibit A-2)	\$6,399
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Reserved for Special Purposes

In the Trust and Agency Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Funds which may be spent for the purposes specified as follows:

Capital Reserve Funds

Town Hall	\$ 5,556
Highway Equipment	6,039
Cemetery Improvements	22,255
Cemetery Equipment	4,419
Fire Station	77,329
Reappraisal	40,978
Fire Truck	15,458
Police Cruiser	12,455
Town Road Improvements	<u>2,167</u>

<u>Total Capital Reserve Funds</u>	\$186,656
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Other Expendable Town Trusts

Tricentennial Fund	\$ 2,844
Webster History Trust	2,738

<u>Total Other Expendable Town Trusts</u>	<u>5,582</u>
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Total	<u>\$192,238</u>
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Reserved for Endowments

The reserved for endowments at December 31, 1993 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balance of the Town's Nonexpendable Trust Funds at December 31, 1993 is detailed as follows:

Purpose	Principal
Cemetery - Perpetual Care	\$23,474

B. Unreserved Fund Balances

Designated for Special Purposes

The \$1,129 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years is as follows:

Special Revenue Funds

Public Library	\$1,011
Conservation Commission	<u>118</u>
<u>Total</u>	<u>\$1,129</u>

NOTE 6 - SANITARY LANDFILL AGREEMENT

The sanitary landfill agreement with the Town of Hopkinton provides that the Town of Webster will pay 20% of the yearly expenses of the landfill operation. In addition, the Town receives from Hopkinton 20% of gross receipts from the use of the facilities. The amount to be paid annually to the Town of Hopkinton is to be based on the actual costs. Total costs to the Town of Webster in 1993 were \$81,158 and the Town of Webster's share of gross revenue was \$14,066.

EXHIBIT B-3
TOWN OF WEBSTER, NEW HAMPSHIRE
Special Revenue Fund -- Public Library
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1993

	General Account	Gift and Fine Account	Total
<u>Revenues</u>			
<u>Miscellaneous</u>			
Interest Income	\$	\$ 20	\$ 20
Intra-Account Transfer		202	202
Donations	42	200	242
Fundraising	187		187
Other	635		635
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
General Fund	<u>10,500</u>	—	<u>10,500</u>
<u>Total Revenues and Other</u>			
<u>Financing Sources</u>	<u>11,364</u>	<u>422</u>	<u>11,786</u>
<u>Expenditures</u>			
<u>Current</u>			
<u>Culture and Recreation</u>			
Salaries and Benefits	5,630		5,630
Other Administrative Costs	1,364		1,364
Materials and Supplies	3,783		3,783
Utilities	370		370
Intra-Account Transfers	<u>202</u>	—	<u>202</u>
<u>Total Expenditures</u>	<u>11,349</u>	—	<u>11,349</u>
<u>Excess of Revenues and Other</u>			
<u>Financing Sources Over Expenditures</u>	15	422	437
<u>Fund Balance -- January 1</u>	<u>73</u>	<u>501</u>	<u>574</u>
<u>Fund Balance -- December 31</u>	<u>\$ 88</u>	<u>\$923</u>	<u>\$1,011</u>

EXHIBIT A
TOWN OF WEBSTER, NEW HAMPSHIRE
Combined Balance Sheet -- All Fund Types and Account Group
December 31, 1993

	Governmental Fund Types		Fiduciary Fund Types	Account Group	Total
	General	Special Revenue	Trust and Agency	Gen. Long- Term Debt	(Memoran- dum Only)
<u>Assets</u>					
Cash and Equivalents	\$420,412	\$1,129	\$231,207	\$	\$652,748
Receivables (Net of Allowances)					
<u>Uncollectibles</u>	244,219				244,219
Taxes					
Accounts	3,349				3,349
Intergovernmental	1,883				1,883
<u>Other Debits</u>					
Amount To Be Provided For					
Retirement of General Long-Term Debt				145,642	145,642
TOTAL ASSETS AND OTHER DEBITS	\$669,863	\$1,129	\$231,207	\$145,642	\$1,047,841

ASSETS AND OTHER DEBITS

LIABILITIES AND EQUITY

<u>Liabilities</u>			
Accounts Payable	\$ 2,475	\$ 4,120	\$ 6,595
Intergovernmental Payable	536,702		536,702
Escrow and Performance Deposits	207	11,375	11,582
Deferred Revenue	275		275
General Obligation Debt Payable			145,000
Compensated Absences Payable			642
Total Liabilities	<u>539,659</u>	<u>15,495</u>	<u>700,796</u>
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Endowments		23,474	23,474
Reserved For Encumbrances	6,399		6,399
Reserved For Special Purposes		192,238	192,238
<u>Unreserved</u>			
Designated For Special Purposes	1,129		1,129
Undesignated	123,805		123,805
Total Equity	<u>130,204</u>	<u>215,712</u>	<u>347,045</u>
TOTAL LIABILITIES AND EQUITY	<u>\$669,863</u>	<u>\$231,207</u>	<u>\$1,047,841</u>

EXHIBIT A-1
TOWN OF WEBSTER, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1993

REVENUES	Estimated	Actual	Over (Under) Budget
<u>Taxes</u>			
Property	\$1,504,281	\$1,505,055	\$774
Land Use Change		4,910	4,910
Yield	6,700	12,676	5,976
Payment in Lieu of Taxes	1,250	1,250	
Other		294	294
Interest and Penalties on Taxes	<u>27,000</u>	<u>36,341</u>	<u>9,341</u>
Total Taxes	<u>1,539,231</u>	<u>1,560,526</u>	<u>21,295</u>
<u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	100	25	(75)
Motor Vehicle Permit Fees	93,000	99,800	6,800
Building Permits	150	180	30
Other Licenses, Permits and Fees	<u>1,801</u>	<u>2,605</u>	<u>804</u>
Total Licenses and Permits	<u>95,051</u>	<u>102,610</u>	<u>7,559</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	32,113	32,112	(1)
Highway Block Grant	40,600	40,600	
State and Federal Forest			
Land Reimbursement	815	815	
Flood Control Reimbursement	14,196	14,234	38
Total Intergovernmental Revenues	87,724	87,761	37
<u>Charges For Services</u>			
Income From Departments	14,000	15,322	1,322
Ambulance Service	<u>2,000</u>	<u>7,188</u>	<u>5,188</u>
Total Charges For Services	<u>16,000</u>	<u>22,510</u>	<u>6,510</u>

Miscellaneous Revenues

Sale of Municipal Property	1,200	7,843	6,643
Interest on Investments	5,000	4,828	(172)
Rent of Property	2,500	1,250	(1,250)
Fines and Forfeits		20	20
Insurance Dividends and Reimbursements		1,638	1,638
Contributions and Donations		700	700
Other		427	427
Total Miscellaneous Revenues	<u>8,700</u>	<u>16,706</u>	<u>8,006</u>

Other Financing Sources OperatingTransfers In Interfund Transfers

Trust Funds	<u>1,050</u>	<u>1,098</u>	<u>48</u>
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Total Revenues and Other

Financing Sources	1,747,756	<u>\$1,791,211</u>	<u>\$ 43,455</u>
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Unreserved Fund Balance Used To

Reduce Tax Rate	<u>50,000</u>		
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Total Revenues, Other Financing Sources

and Use of Fund Balance	<u>\$1,797,756</u>		
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EXHIBIT A-2
TOWN OF WEBSTER, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1993

	Encumbered From 1992	Appropriations 1993	Expenditures Net of Refunds	Encumbered To 1994	(Over) Under Budget
Current					
General Government	\$	\$7,450	\$6,724	\$	\$ 726
Executive					
Election, Registration and Vital Statistics		7,800	6,617		1,183
Financial Administration		56,400	54,452		1,948
Revaluation of Property		4,000	2,940		1,060
Legal Expenses		5,050	3,064		1,986
Employee Benefits		12,003	10,897		1,106
Planning and Zoning		3,130	2,454		676
General Government Buildings		14,550	14,283		267
Cemeteries		5,000	5,374		126
Insurance, not otherwise allocated	500	26,151	20,792		5,359
Advertising and Regional Associations		1,122	1,122		

	<u>2,500</u>		<u>2,500</u>
Total General Government	<u>500</u>	<u>128,719</u>	<u>16,937</u>
Other			
Public Safety			
Police Department		67,121	905
Ambulance		10,950	(1,450)
Fire Department		24,813	3,308
Building Inspection		233	467
Emergency Management			50
Other Public Safety		<u>358</u>	<u>(8)</u>
Total Public Safety		<u>103,475</u>	<u>3,273</u>
Highways and Streets			
Highways and Streets		101,543	(1,633)
Deer Meadow Road Reconstruction	22,000	41,761	2,899
Dingit Corner Improvements		152	348
Total Highways and Streets	<u>22,000</u>	<u>143,456</u>	<u>(1,285)</u>
Sanitation			
Solid Waste Disposal		81,158	
Hazardous Waste Collection		<u>1,051</u>	<u>1,051</u>
Total Sanitation		<u>81,158</u>	
Health			
Administration		108	
Visiting Nurse Association		<u>2,318</u>	
Total Health		<u>2,426</u>	

<u>Welfare</u>				
Administration	200			
Vendor Payments	5,300			2,336
Other Welfare Agencies	2,290			
Total Welfare	<u>7,790</u>			<u>2,336</u>
<u>Culture and Recreation</u>				
Parks and Recreation	740	300		635
Youth Sports Program	1,600			
Old Home Day	2,330			<u>467</u>
Total Culture and Recreation	<u>4,670</u>	<u>300</u>		<u>1,102</u>
<u>Conservation</u>				
Administration	250			<u>125</u>
<u>Debt Service</u>				
Principal of Long-Term Debt	25,000			
Interest Expense -- Long-Term Debt	11,730			
Interest Expense -- Tax Anticipation Notes	10,000			<u>6,246</u>
Total Debt Service	<u>46,730</u>			<u>6,246</u>
<u>Capital Outlay</u>				
Land and Improvements				
Dry Hydrants	1,500		1,500	
Machinery, Vehicles and Equipment	5,898			827
Buildings	<u>1,800</u>	<u>230</u>		<u>519</u>

Total Capital Outlay	<u>230</u>	<u>9,198</u>	<u>6,582</u>	<u>1,500</u>	<u>1,346</u>
<u>Intergovernmental</u>					
School District Assessments		1,046,233	1,046,233		
County Tax Assessments		146,563	146,563		
District Assessment		<u>33,638</u>	<u>33,638</u>		
Total Intergovernmental		<u>1,226,434</u>	<u>1,226,434</u>		
<u>OTHER OPERATING USES</u>					
<u>Operating Transfers Out</u>					
<u>Interfund Transfers</u>					
Special Revenue Funds		10,500	10,500		
Capital Reserve Funds		<u>30,575</u>	<u>30,575</u>		
Total Operating Transfers Out		<u>41,075</u>	<u>41,075</u>		
<u>Total Appropriations, Expenditures</u>					
<u>and Encumbrances</u>		<u>\$1,797,756</u>	<u>\$1,783,256</u>	<u>\$6,399</u>	<u>\$31,131</u>

EXHIBIT B
TOWN OF WEBSTER, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1993

	Governmental Fund Types			Fiduciary Fund Type Expendable Trust	Total (Memorandum Only)
	General	Special Revenue			
<u>Revenues</u>					
Taxes	\$1,560,526	\$	\$		\$1,560,526
Licenses and Permits	102,610				102,610
Intergovernmental	87,761				87,761
Charges for Services	22,510				22,510
Miscellaneous	16,706	1,087		10,638	28,431
<u>Other Financing Sources</u>					
Operating Transfers In	<u>1,098</u>	<u>10,500</u>		<u>30,575</u>	<u>42,173</u>
Total Revenues and Other Financing Sources	<u>1,791,211</u>	<u>11,587</u>		<u>41,213</u>	<u>1,844,011</u>
<u>Expenditures</u>					
<u>Current</u>					
General Government	128,719				128,719

Public Safety	103,475			103,475
Highways and Streets	143,456			143,456
Sanitation	81,158			81,158
Health	2,426			2,426
Welfare	5,454			5,454
Culture and Recreation	3,868	11,147		15,015
Conservation	125			125
Debt Service	40,484			40,484
Capital Outlay	6,582		4,120	10,702
Intergovernmental	1,226,434			1,226,434
<u>Other Financing Uses</u>	<u>41,075</u>			<u>41,075</u>
<u>Operation Transfers Out</u>				
<u>Total Expenditures and Other Financing Uses</u>	<u>1,783,256</u>	<u>11,147</u>	<u>4,120</u>	<u>1,798,523</u>
<u>Excess of Revenues and Other</u>				
<u>Financing Sources Over Expenditures</u>				
<u>and Other Financing Uses</u>				
<u>Fund Balances -- January 1</u>	7,955	440	37,093	45,488
	<u>122,249</u>	<u>689</u>	<u>155,145</u>	<u>278,083</u>
<u>Fund Balances -- December 31</u>	<u>\$130,204</u>	<u>\$1,129</u>	<u>\$192,238</u>	<u>\$323,571</u>

EXHIBIT B-4
TOWN OF WEBSTER, NEW HAMPSHIRE
Special Revenue Fund -- Conservation Commission
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1993

Revenues

Miscellaneous

Interest Income

\$ 3

Expenditures

-0-

Excess of Revenues Over Expenditures

3

Fund Balance -- January 1

115

Fund Balance -- December 31

\$118

SCHEDULE I
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Tax Warrants
For the Fiscal Year Ended December 31, 1993

Dr.	1993	Levies of 1992
<u>Uncollected Taxes -- January 1, 1993</u>		
Property	\$	\$189,626
Yield		290
<u>Taxes Committed to Collector</u>		
Property	1,510,443	
Yield	12,676	
Land Use Change	4,910	
<u>Overpayments</u>	33,934	24
<u>Interest Collected on Delinquent Taxes</u>	1,973	14,558
TOTAL DEBITS	<u>\$1,563,936</u>	<u>\$204,498</u>
 Cr.		
<u>Remitted to Treasurer</u>		
Property Taxes	\$1,367,176	\$189,650
Yield Taxes	11,710	290
Land Used Change Taxes	410	
Interest on Taxes	1,973	14,558
<u>Abateements Allowed</u>		
Property Taxes	1,429	
<u>Deeded to Town</u>	1,368	
<u>Uncollected Taxes -- December 31, 1993</u>		
Property	174,404	
Yield	966	
Land Use Change	<u>4,500</u>	<u> </u>
TOTAL CREDITS	<u>\$1,563,936</u>	<u>\$204,498</u>

SCHEDULE II
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Tax Lien Accounts
For the Fiscal Year Ended December 31, 1993

Dr.	1992	Levies of 1991	1990
<u>Unredeemed Taxes -- January 1, 1993</u>	\$	\$57,283	\$26,435
<u>Tax Liens Issued in 1993</u>	83,108		
<u>Interest and Costs After Sale</u>	<u>2,664</u>	<u>9,262</u>	<u>7,884</u>
TOTAL DEBITS	<u>\$85,772</u>	<u>\$66,545</u>	<u>\$34,319</u>
Cr.			
<u>Remitted to Treasurer</u>			
Redemptions	\$32,664	\$36,732	\$23,952
Interest and Costs After Execution	2,664	9,262	7,884
<u>Deeded to Town During Year</u>	1,863	1,791	1,475
<u>Unredeemed Taxes -- December 31, 1993</u>	<u>48,581</u>	<u>18,760</u>	<u>1,008</u>
TOTAL CREDITS	<u>\$85,772</u>	<u>\$66,545</u>	<u>\$34,319</u>

SCHEDULE III
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Town Clerk's Account
For the Fiscal Year Ended December 31, 1993

Dr.

<u>Motor Vehicle Permits Issued</u>	\$99,855
<u>Dog Licenses and Penalties</u>	1,597
<u>Other Fees</u>	<u>902</u>
TOTAL DEBITS	<u>\$102,354</u>

Cr.

<u>Remittances to Treasurer</u>	
Motor Vehicle Permits	\$99,855
Dog Licenses and Penalties	1,597
Other Fees	<u>902</u>
TOTAL CREDITS	<u>\$102,354</u>

SCHEDULE IV TOWN OF WEBSTER, NEW HAMPSHIRE
Trust Funds Summary of Principal and Income -- Cash Basis For the Fiscal Year Ended December 31, 1993

	PRINCIPAL				INCOME				Bal. of Prin. & Income
	Balance Jan. 1 1993	Additions	Deduc- tions	Balance Dec. 31, 1993	Balance Jan. 1 1993	Additions	Deduc- tions	Balance Dec. 31, 1993	Dec. 31, 1993
Cemetery -- Perpetual Care	\$23,474	\$	\$	\$23,474	\$	\$1,098	\$1,098	\$	\$23,474
Capital Reserve Funds									
Town Hall Funds	4,000			4,000	1,384	172		1,556	5,556
Highway Equipment	6,565	2,575		9,140	697	322		1,019	10,159
Fire Truck	10,000	5,000		15,000	33	425		458	15,458
Cemetery Improvements	14,459	2,500		16,959	4,478	818		5,296	22,255
Cemetery Equipment	3,000	500		3,500	758	161		919	4,419
Fire Station	55,000	5,000		60,000	14,390	2,939		17,329	77,329
Reappraisal	25,000	10,000		35,000	4,589	1,389		5,978	40,978
Police Cruiser	6,800	5,000		11,800	287	368		655	12,455
Town Road Improvements	124,824	2,146		2,146		21		21	2,167
		32,721		157,545	26,616	6,615		33,231	190,776
Other Funds									
Tricentennial Fund	1,000	1,266		2,266	488	90		578	2,844
Webster History Trust Fund	1,000	1,000		2,000	649	89		738	2,738
	2,000	2,266		4,266	1,137	179		1,316	5,582
Totals	\$150,298	\$34,987	\$0-	\$185,285	\$27,753	\$7,892	\$1,098	\$34,547	\$219,832

STATEMENT OF APPROPRIATION

Tax Year 1993

GENERAL GOVERNMENT

Executive	\$ 7,450.00
Election, Registration & Vital Statistics	7,800.00
Financial Administration	56,400.00
Revaluation of Property	4,000.00
Legal Expense	5,050.00
Personnel Administration	12,003.00
Planning and Zoning	3,130.00
General Government Building	14,550.00
Cemeteries	5,000.00
Insurance	26,151.00
Advertising and Regional Associations	1,122.00
Other General Government	2,500.00

PUBLIC SAFETY

Police	68,027.00
Ambulance	9,500.00
Fire	30,121.00
Building Inspection	700.00
Emergency Management	50.00
Other Public Safety (Including Communications)	350.00

HIGHWAYS AND STREETS

Highways and Streets	99,910.00
Deer Meadow Road Reconstruction	22,660.00
Dingit Corner Improvements	500.00

SANITATION

Solid Waste Disposal	81,158.00
Hazardous Waste Collection	1,051.00

HEALTH

Health Agencies and Hospitals – VNA	2,318.00
Administration – Health Officer	108.00

WELFARE

Vendor Payments	5,300.00
Administration – Welfare Officer	200.00
Community Action Program	2,290.00

CULTURE AND RECREATION

Parks and Recreation	740.00
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Youth Sports Program	1,600.00
Library	10,500.00
Patriotic Purposes – Old Home Day	2,330.00
CONSERVATION	
Administration	250.00
DEBT SERVICE	
Principal – Long Term Bonds & Notes	25,000.00
Interest – Long Term Bonds & Notes	11,730.00
Interest on TAN	10,000.00
CAPITAL OUTLAY	
Land and Improvements	1,500.00
Machinery, Vehicles & Equipment	5,898.00
Buildings	1,800.00
OPERATING TRANSFERS OUT	
To Capital Reserve Fund	30,575.00
TOTAL APPROPRIATIONS	\$571,322.00

1993 TAX RATE COMPUTATION**Town Portion**

			Tax Rate
Appropriations	\$571,322		
Less: Revenues	272,513		
Less: Shared Revenues	2,641		
Add: Overlay	3,258		
War Service Credits	9,950		
Net Town Appropriation		309,376	
Approved Town Tax Effort			309,376
Municipal Tax Rate			\$10.97

School Portion

Due to Regional School	\$1,046,233		
Less: Shared Revenues	17,063		
Net School Appropriation		1,029,170	
Approved School Tax Effort			1,029,170
School Tax Rate			\$36.50

County Portion

Due to County	\$146,563		
Less: Shared Revenues	1,258		
Net County Appropriation		145,305	

Approved County Tax Effort	145,305	
County Tax Rate		\$5.15
COMBINED TAX RATE		\$52.62

Commitment Analysis

Total Property Taxes Assessed	\$1,483,851	
Less: War Service Credits	(9,950)	
Add: Village District Commitment	33,638	
TOTAL PROPERTY TAX COMMITMENT		\$1,507,539

Proof of Rate

Net Assessed Valuation	Tax Rate	Assessment
\$28,199,381	\$52.62	\$1,483,851

SUMMARY INVENTORY OF VALUATION

Tax Year 1993

Land		\$ 8,498,522.
Buildings		16,562,300.
Public Utilities		
Concord Electric Co.	\$119,128.	
New England Power Co.	79,664.	
Public Service Co.	100,527.	
New England Hydro-Trans. Corp.	3,045,090.	
		3,344,409.
Total Valuation Before Exemptions Allowed		28,405,231.
Blind Exemption (Number 1)	15,000.	
Elderly Exemption (Number 12)	185,850.	
Solar/Windpower Exemption (Number 5)	5,000.	
Total Exemptions Allowed		205,850.
NET VALUATION ON WHICH		
 THE TAX RATE IS COMPUTED		\$28,199,381.

SCHEDULE OF TOWN PROPERTY

As of December 31, 1993

DESCRIPTION	VALUE
Town Hall:	
Land and Buildings	\$227,000.
Furniture and Equipment	24,000.
Library:	
Furniture and Equipment	16,000.
Police Department:	
Land and Buildings	32,500.
Furniture and Equipment	45,000.
Fire Department:	
Land and Buildings	16,700.
Furniture and Equipment	359,000.
Highway Department:	
Land and Buildings	20,000.
Equipment	29,000.
Materials and Supplies	9,850.
All Lands and Buildings Acquired Through Tax Collector's Deeds:	
Map 10 - Lot 1-136	2,750.
Map 10 - Lot 4-41AB	3,250.
Map 10 - Lot 4-161	2,600.
Map 10 - Lot 5-34 & 35	1,150.
Map 5 - Lot 35	2,050.
Map 6 - Lot 82	50.
All Other Property:	
Map 10 - Lot 5-183	2,700.
Map 10 - Lot 8	12,150.
Map 5, Lot 5	450.
Map 5 - Lot 10	8,500.
Map 6 - Lot 33	1,050.
Map 6 - Lot 41	6,000.
Map 6 - Lot 75	1,200.
Map 8 - Lot 12	16,750.
TOTAL	\$839,700.

TREASURER'S REPORT

Cash on Hand January 1, 1993		\$324,980.04
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RECEIVED FROM TOWN CLERK

Permit Fees	\$ 99,857.00	
Dog Licenses	1,592.00	
Dump Fees & Vouchers	148.00	
Marriage Fees	425.00	
Vital Records	237.00	
Dog Fines	64.50	
Returned Check Fines	30.00	102,353.50

RECEIVED FROM TAX COLLECTOR

1992 Property Tax	189,649.45	
Property Tax Interest	14,558.29	
1992 Yield Tax	290.48	
1993 Property Tax	1,367,176.45	
Property Tax Interest	1,973.24	
1993 Yield Tax	11,709.89	1,585,357.80

TAX SALES REDEEMED

1990 Redemptions	23,951.80	
Red. Int. of Sale	7,883.64	
1991 Redemptions	36,731.90	
Red. Int. of Sale	9,261.96	
1992 Redemptions	32,663.63	
Red. Int. of Sale	2,664.10	113,157.03
1993 LAND USE CHANGE	410.00	410.00

RECEIVED FROM STATE OF NH

Shared Revenue Block Grant	32,112.49	
Highway Block Grant	40,600.15	
Flood Control Reimbursement	14,234.21	
State & Federal Forest Land Reimbursement	815.00	87,761.85

RECEIVED FROM LOCAL SOURCES, EXCEPT TAXES

Ambulance	5,048.67	5,048.67
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BUSINESS LICENSES, PERMITS & FILING FEES

Building Permits & Application Fees	190.00	
Junk Yard License	25.00	
Pistol Permit	8.00	
Zoning & Planning Board	920.00	
Current Use Filing Fee	40.00	1,183.00

INCOME FROM DEPARTMENTS

Police Department	87.80	
Police Reports	95.00	
Master Plan	18.00	
Tax Maps	168.50	
Photo Copies & Postage	48.77	
Zoning/Sub. Div. Regs.	98.00	
Old Home Day Proceeds	740.00	1,256.07

CEMETERY TRUST FUNDS

Interest on Accounts	1,022.95	1,022.95
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SALE OF TOWN PROPERTY

Sale of Municipal Property	13,080.92	13,080.92
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RENT OF TOWN PROPERTY

Town Hall/Utility Fees	2,250.00	2,250.00
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ESCROW ACCOUNT

Timber Tax Security Bond	57.37	57.37
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MISC. REVENUES

N.H.M.A. Insurance Dividend	1,382.14	
1993 Unemployment Comp. Dividend	255.76	1,637.90

REIMBURSEMENT TO DEPARTMENTS

Fire Department	2,054.26	
Police Department	356.40	
Old Home Day Unused Advance	179.96	
Reg. of Deeds Refund Postage Error	1.67	2,592.29

REIMBURSEMENT TO ACCOUNT

Employee Benefits Soc. Sec. & Med. Tax (Webster Free Public Library)	426.90	
Pillsbury Lake District Refund DataEast (disc)	55.98	482.88

MISC. SOURCES

Sale of Loam	2,002.00	
Postage Claim	33.85	2,035.85

GIFTS & DONATIONS

Town Hall	700.00	700.00
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OTHER RESOURCES

Tax Anticipation Note	300,000.00	300,000.00
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Cash On Hand 01-01-93	\$ 324,980.04
Total Receipts	2,220,388.08
Paid on Order of Selectmen	(2,130,184.45)
Add Back Voided/Stale Date checks	400.05
Add Back Lost Check	75.00
Returned Check (Puckett)	(75.00)
Other Deposit Investments	(200,000.00)
Interest on Account	4,504.36
Interest on Investments	323.67
Total on Hand, December 31, 1993	\$220,411.75

REPORT OF THE BOARD OF SELECTMEN

The year 1993 was a rather quiet one as far as major projects or unforecast events were involved. The following is a summary of the major activities of the year.

The town hall remains in near mint conditions except for minor repairs and general maintenance. The hall floor was sanded and painted, and the floor of the kitchen/dining area were painted. A new hot water heater and dish washer are the next items to be considered and a vent for the cook stove will be installed. New outdoor and indoor signage has been put in place.

Again, special thanks to the Daniel Webster Grange for generous donations which will be used to upgrade equipment.

Work on the E911 emergency project continued and the Central New Hampshire Regional Planning Commission was selected as the entity to provide the technical assistance to the project. Provided the town approves the funding the project should be completed by the end of the year.

The Hopkinton/Webster landfill closure project is on hold. The state requested an additional test well and test results before a plan can be laid out. This is still a big item before us. The delay could possibly benefit us; a new and somewhat cheaper technology could be available to us as time goes on.

Cable TV is still a long way from being a possibility. Meetings with providers of the service continued throughout the year but our scattered and sparse population so far has not made the service feasible under present technology.

Old Home Day was another rousing success due to the hard work of the Old Home Day Committee under the direction of Dee Blake.

1993 brought increased hours for the Selectmen's office. Hours include Monday, Wednesday and Friday from 9:00 A.M. to noon and 1:00 P.M. to 4:00 P.M. and every Monday night from 7:00 P.M. to 9:00 P.M. Selectmen meetings are scheduled for the first and third Monday evenings commencing at 7:00 P.M. The Town Clerk's hours are Monday and Wednesday from 9:00 A.M. to noon and 1:00 P.M. to 3:00 P.M. and every Monday evening from 7:00 P.M. to 9:00 P.M.

The successful sale of many of the lots owned by the Town at Pillsbury Lake to abutters or by sealed bid helped put them back on the tax roll. These lots were acquired by the Town through the tax lien procedure.

A new flag and pole has been erected in front of the Town Hall thanks to many generous donations.

An interesting and successful meeting of all the Boards in Town including all appointed and volunteer members was held in September.

Extensive current use revisions were done by Barbara Mock to comply with recent legislation.

REPORT OF THE WEBSTER POLICE DEPARTMENT

This year has been another busy one and has had several tragic happenings. We had an airplane crash on Lake Winnepocket which claimed the lives of a father and son leaving for vacation; we also had a fatal motor vehicle accident which claimed the life of a well-liked young man from town.

We also lost June Nason, who passed away this year. Most of you will remember that she was one of our past part-time officers on the Webster Police Department. During her Police career, she served as a Merrimack County Dispatcher and as a Deputy Sheriff.

Our Dispatch cost has increased 100% this year due to: (1) an increase in calls for service from our residents and (2) an updating of equipment at the Dispatch and their hiring of more dispatchers to meet the needs of the Town and to get ready for the implementation of the 911 system.

We are still having dog problems. Again I stress that if you own a dog, please make sure that you get it licensed on time. The S.P.C.A. has increased their costs to the Town on each dog that has to be picked up. This has made it necessary for us to have to give out more fines on reported dog complaints in order to help cover these costs.

Towns around us have had a rash of burglaries this fall. In the last six months we have only had three burglaries, one of which was more of a "trespass" than a "take" variety. I feel that our success in keeping these down is directly due to your giving us the second full-time officer. Having an officer out there at night, as we do now, is a good deterrent to crime in Webster.

Last May two new part-time officers were appointed. They are John Wescott and Stanley Andrews, III. Both are working out well and are valuable additions to the Police Department.

It is almost time to replace our cruiser which is a 1991. It has been a real good car, but is three years old and is nearing the 100,000 mile mark. It is starting to show wear and tear and is becoming more expensive to keep on the road every day.

I want to thank all of you for the continued support you have given us. A special thanks also to the people who have made donations to the Police Department for needed equipment for which we did not budget. Our success keeping the crime rate down is largely due to your support, assistance and reporting of suspicious activities. Together we can keep our Town the safe haven we want.

Respectfully submitted,

AIME J. ROY, Chief of Police

WEBSTER POLICE ACTIVITIES

	1992	1993
Alarms	151.....	106
Animal Complaints	192.....	149
Animals to S.P.C.A.	15.....	12
Assaults.....	2.....	3
Assist Other Departments	168.....	238
Assist Townspeople.....	182.....	251
Burglaries.....	10.....	6
Civil Standby	27.....	12
Criminal Mischief	75.....	33
Criminal Threat.....	0.....	1
Criminal Trespass	30.....	23
Domestic Disputes	31.....	22
Drugs	3.....	2
D.W.I.....	0.....	1
Fire & Smoke Investigations	72.....	46
Harassment/Phone.....	61.....	53
Juvenile Complaints	62.....	35
Medical Emergencies	36.....	34
Missing Persons	12.....	3
Motor Vehicles Accidents	16.....	22 * 1
Neighborhood Disputes	25.....	24
Noise Complaints	66.....	38
O.H.R.V. Accidents	0.....	1
O.H.R.V. Complaints	21.....	19
Plane Crash	0.....	1 * 2
Request for Property Checks	241.....	247
Recovered Stolen Property	0.....	6
Suspicious Persons	92.....	107
Suspicious Vehicles.....	86.....	109
Thefts.....	22.....	12

* Denotes Fatalities

WEBSTER FIRE DEPARTMENT

The officers of the Webster Fire Department for 1994 are as follows: Deputy Chief, Jim Hoyt; Captain, Ted Gosinski; First Lieutenant, Jeff Lorden; Lieutenant, Ed Hughes and Mike Arpino; Medical Director, Roy Fanjoy; and Secretary/Treasurer, Paula Fanjoy. We had a few new members join the Fire Department this year. If you are interested in joining the department, you can contact me or visit us on our regular meeting night which is every Thursday night at 7:00 P.M. or at our regular business meeting, which is the last Thursday of each month.

Total calls for 1993 - 115. Total calls for 1992 - 93. This is a 22.5% increase in calls for 1993.

We have 7 nationally registered E.M.T.'s, 1 Paramedic, 1 Registered Nurse E.M.T.D, 2 E.M.T.D, 3 E.M.T.'s, 1 First Responder. Many of the firefighters are trained in C.P.R. and Advanced First Aid. Our E.M.T.'s and firefighters are continually training to better themselves. The Webster Fire Department covers 28.2 square miles and a population of 1,403 people.

I would like to thank all the medical squad and firefighters for the many hours they have given in service and training and also to the families for the many hours spent away from home. Also a special thanks to the Ladies Auxiliary for the service they provide at fires and training. We would also like to thank the residents of Webster for their support and donations and help in so many ways. We can be proud that we have a well trained and equipped Fire Department. Thank you all for a job well done.

Respectfully submitted,

P. WILLIAM WELCOME, Chief

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

During Calendar Year 1993, the State of New Hampshire experienced an average number of wildfires. The three leading causes of these wildfires were campfires left unattended, unsupervised children and debris fires that escaped control. All of these fires are preventable, but ONLY with your help!

Please help your town and state forest fire officials with forest fire prevention. New Hampshire State Law (RSA 224:27 II) requires that, "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, without first obtaining a written fire permit from the Forest Fire Warden of the town where the burning is to be done."

Violations of RSA 224:27 II and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$1,000 and/or a year in jail and you are also liable for all fire suppression costs.

The State of New Hampshire, Division of Forests and Lands assisted many towns in wildland fire suppression during 1993 and participated in many fire prevention programs. This year, the nation is celebrating Smokey Bear's 50th anniversary. The State of New Hampshire Forest Protection Bureau will be working with many communities to spread the fire prevention message - "Remember... Only YOU can prevent forest fires." Fire prevention is the most cost effective fire suppression tool. Please be careful around fires and help us and our communities have a fire safe year.

"REMEMBER . . . SMOKEY HAS FOR FIFTY YEARS!"

FOREST FIRE STATISTICS – 1993 – TOWN OF WEBSTER

	State	District	Town
Number of Fires	545	79	
Acres Burned	224	66	

Call 648-2204 for fire permits and information

RICHARD F. CHASE
Forest Ranger

PAUL W. WELCOME
Forest Fire Warden

REPORT OF THE HIGHWAY DEPARTMENT

1993 started off with a lot of ice and snow, keeping us plenty busy plowing, sanding, and salting. And who could forget the blizzard in March, hitting us with a whopping 18" – 24". The Federal Emergency Management Agency awarded us \$1,397.00 which was deposited to the road agent budget in June. The State Disaster Relief amount came to \$224.00.

April brought some heavy rains our way, causing many washouts. A good part of the month was spent cleaning out culverts and repairing roads. Roby Road, Mutton Road and Centennial Drive are just a few of the roads that needed reformation. New road signs were put up this year on Cornhill Road, Dingit Corner, Allens Road and Detour Road.

In June a screener was rented for the amount of \$540.00. This was used to separate the loam from the roadside debris we had collected while cleaning ditches. We are pleased to note that residents purchased \$1,578.00 worth of loam from the old town pit located on Detour Road.

Deermeadow Project is progressing nicely. Along with cutting brush and removing rocks along the roadside, we also extended the shoulder by the bridge next to the Pillsbury Lake Community Center for a guard rail to be installed. Continental Paving from Londonderry, NH applied 930.02 tons of Asphalt Shim to approximately one mile of road. Three catch-basins and culverts were installed to try and alleviate some drainage problems that occur every spring.

After many years of use, the town's plows are starting to lose the battle to the roads. In December it was decided to take some money out of Capital Reserve and purchase a new plow. One way to go would have been to purchase the plow and power unit and have it all installed. The way we chose, in hopes of saving the townspeople some money, was to purchase the basic plow, hitch and power pack and put it all together ourselves. There was a great deal of savings on the power pack alone. Rather than one for \$5,000.00 we chose one for \$475.00. However, unable to withdraw payroll (for installation labor) from the Capital Reserve, it had to come out of our budget, causing an overrun.

Some of our roads are in dire need of repair, as I am sure you are aware. Therefore in the year to come we have allotted \$10,000.00 to seal, shim and overlay. We have also earmarked another \$10,000.00 to rent a crusher and make approximately 4,000 yards of 1 1/2" crushed gravel. This type of mate-

rial will hold together better and longer than the bank-run gravel that has been used in the past. To buy 4,000 yards of this would cost much more - approximately \$26,000.00 - so we believe it to be the best way to go in the long run.

In the year ahead if you have any questions or suggestions please take the time to call....we're here to serve you.

Respectfully submitted,

R. T. LAKE AND CREW
Road Agent

REPORT OF THE BUILDING INSPECTOR

In 1993 five single family dwelling permits were issued, two more than last year.

I anticipate the number of housing starts will be up for 1994 if lumber prices don't get out of control.

Building permit applications are available at the town office or from the building inspector.

Respectfully submitted,

EDWIN PIPER, Building Inspector

REPORT OF THE CEMETERY COMMISSION

The Cemetery Commission would like to restate the restrictions that were placed on planting permanent shrubs or flowering plants as written in our 1984 Annual Report.

Flowers will be allowed in one place on each lot. It can be around a big stone or at a head stone but not both. The flowers should not be placed more than a foot from the stone and may be put directly in the ground. If a lot has no stone, flowers may be placed in one spot on lot. Please do not use glass containers due to breakage.

This past year we had Roberts Landscape Maintenance take care of our cemeteries and hope to continue with this arrangement.

Our operating budget has increased \$1,300 but we are not asking for the \$500 to be put into a cemetery equipment trust fund. With Sue Roberts doing the work, she has her own equipment and pays all employer fees and costs.

We feel this is the way to go as it is difficult to have someone who works full time elsewhere to timely tend the cemeteries, and to maintain the equipment.

Respectfully submitted,

PATRICIA INMAN
DUANE ANDERSON
BRENDA SILVER

REPORT OF THE CONSERVATION COMMISSION

In 1993 the Conservation Commission worked on the town wetlands inventory, using the New Hampshire Method of evaluating and comparing a dozen different wetland values. The end result will show the town which are its most valuable wetlands for wildlife, or for scenic beauty, or flood control, or fish habitat, or school field trips and nature walks, or recreation – or any of six other values. We flew over the town and photographed wetlands. We developed forms to work with in wetlands. We measured wetland acreage and their watersheds from topographic maps. And we tried out the method, in canoe or in tall boots, inventorying eight wetlands. There are 60 more to be inventoried. We plan to inventory 20 in 1994, and complete the field work in 1996, the paper work in 1997.

Routine commission work included inspecting possible wetlands violations. This year we sent letters to the State Wetlands Board defending Webster landowners, rather than verifying violations. We like being mediators. Please feel that you can call us any time you need help; the State Wetlands Board listens to our recommendations.

Respectfully submitted,

BETSY JANEWAY, Chairperson

REPORT OF THE WEBSTER PLANNING BOARD

The year 1993 was quiet but productive. After eighteen months of review, the Board adopted a revised Subdivision Regulation's following a public hearing on September 23, 1993.

Reflecting the continued economic malaise in the Northeast, the Board approved only two subdivisions during the year. These were a four lot subdivision on Pleasant and Water Streets, owned by Barbara Johns and a five lot subdivision of property along the southern end of Lake Winnepocket owned by Isabel Victor.

The Board revoked a seven lot subdivision on Tyler Road owned by George Murphy as the time limit to complete a proposed road expired.

Many other business items filled the Board's agenda, reflecting the complexity of public issues facing all small towns. The Board appreciates the support and interest of our townspeople.

Respectfully submitted,

LAMAR RIGGS, Secretary

REPORT OF TRUSTEES OF WEBSTER FREE LIBRARY

1993 was another very busy and productive year for the library. In April we bid our librarian, Lorna Austin, a reluctant farewell and wished her well in her new job. At the same time we welcomed the new librarian, Cathryn Clark-Dawe. Cathryn was one of several who applied for the job. She was chosen because both her qualifications and experience were outstanding. The library has continued to grow and prosper under her leadership and special library talents. Webster can be proud of its library.

Approximately 9,000 books plus other materials were circulated this year. We have acquired 500 new books, some of which were donated. Adult and children's videos continue to be popular, and we have quite a nice collection of jigsaw puzzles. We now have 599 registered patrons, 75 more than last year. A special thank you to the Webster Fire Department for their generous donation.

The summer reading program, "Ketchup on your Reading", was very successful. We wish to thank all those who contributed time, talent and refreshments. As part of the program, people with overdue books were encouraged to bring non-perishable food for the food pantry as a method of paying their fines. Thanks to all of those dedicated volunteers who give of their time so that the library can remain open for the required number of hours. The library is now open from 9 A.M. to 8 P.M. on Mondays and Wednesdays during the school year.

Respectfully submitted,

JANICE F. DAWE
SANDRA K. STARKEY
NANCY M. RIDEOUT

REPORT OF THE WEBSTER SPORTS COMMITTEE

The past year was another victory for the youth sports program in Webster. The first games of organized soccer were played on a Webster field this past fall; the percentage of our children participating in team sports continued to hover near the impossible level; adults of the Town have come forward again to coach and assist our teams; and new enthusiasm has been infused into the Committee by the election of spirited new members.

On the other hand, we have had to come to terms with some adversity these past twelve months. Funds ran out near year's end and we couldn't provide the level of support which has become our standard. We have had to face some difficult changes, too, in our immediate sports "family"; Jim Weld resigned a year ago to further develop his organizational talents for the good of the community. More recently, Karen Carbone and Bob Coffey – both founding members and tireless workers – have stepped down. We will miss the selfless dedication these three brought to the task.

Our goal is to continue helping young people to grow strong and to appreciate the team concepts of cooperation and mutual support. The committee and the kids would like to thank the Town for helping us meet this challenge.

Respectfully submitted,

MIKE ANDOSCA
HEATHER BLAKE
JACK CHWASCIAK
KEN DESFOSSSES

LINDA MCFARLAND
BARBARA O'BRIEN
GIL ROWLENSON
SANDRA WELD
Webster Sports Committee

REPORT OF THE OLD HOME DAY COMMITTEE

The weather was great for the 95th annual Old Home Day which was held on Saturday, August 22. Grand Marshal was Mary Chase of Pleasant Street. The flag was raised at the Town Hall on the new flag pole in a special ceremony by Selectmen Bill Bird, Clarence Jeffrey and Jim Weld. Special recognition prizes were given to: Jeannette Sawyer of Little Hill Road, for being the oldest person present at the festivities; son of Mr. and Mrs. Steve Delano of Warner Road for being the youngest; The Lorden Family for having the most members present; and June Gunnigle of Long Island, N.Y. for coming the longest distance to the event. The band "String 'N Things" entertained those in the park during the day and games like sack races, watermelon seed spitting, frog jumping, sand dig, greased pole climbing, and the horseshoe tournament kept people moving all afternoon. A first time addition to the fun was a "dunk tank" which had people of all ages lining up to try their hand at pitching softballs and even volunteering to be the "dunkee". Free watermelon and juice was given out by the Old Home Day Committee.

The chicken barbecue was a sellout and realized a profit of about \$800 for the Webster Congregational Church Choir. This year they even offered "takeout" service for the first time. Everyone seemed to enjoy the craft and demonstrations tent organized by Micah Saddler and Harold French. A hall full of fun loving people of all ages danced the night away to music by the band Club Soda to end Old Home Day festivities for 1993.

Special thanks to everyone who supported the activities. A VERY SPECIAL THANKS to all the Old Home Day Committee members who worked so hard so everyone could have a good time: Barbara & Joe Hochrein, Sandra & Glen Creighton, Larry & Linda Amos, Kathy & Elwin Young, Darlene Cummings, Denise & Pete Lawless, Judy & Jim Kenefick, Pauline & Colin Colby, Les & Brenda Silver, Dee & Gene Blake and to all those who just stopped to lend a hand at whatever activities were going on.

REMEMBER – YOU are invited to the 1994 Old Home Day activities which will be held on Saturday, August 20, 1994. We need your support!!! Anyone wishing to lend a hand organizing the day long event is asked to contact any member of the committee.

PLEASE NOTE: The Old Home Day Committee returned \$740 to the town which was realized from the sale of dance tickets.

Respectfully submitted,

NORMANDIE BLAKE, President
Webster Old Home Day Committee

REPORT OF THE TOWN HISTORY COMMITTEE

Highlights of 1993

Public suppers benefitting the Webster Church were held during the winter months (January through May) on the second Saturday of each month.

The Webster Firemen's Relief Fund continued to profit from Tuesday Night Bingo held at the Webster Elementary School.

The Church/Town Food Pantry, under the direction of Sylvia Hook, has been very active in providing food for many needy families in town.

The Webster Sports Committee should be commended for its efforts. With the help of many volunteers as coaches, groundskeepers, and "transporters", we have several teams both girls and boys who participate in basketball, baseball, softball and soccer. Between 80% and 90% of all Webster children participate in at least one sport.

The Corser Hill store closed on February 15 due to the illness of its owner, June Nason. It was the first time in over 60 years that the store had been closed. It reopened on April 10 under the management of June and Bob's son, Don Nason.

The Boscawen Historical Society made available reprints of the Buxton History of Boscawen (1883-1933), which includes some of Webster's early history.

On May 1 & 2, the 10th N.E. Championship Canoe and Kayak Races were again held in Webster.

Following seven years of service as Webster's librarian, Lorna Austin resigned and was replaced by Cathryn Clark-Dawe.

At the March Town Meeting James Weld defeated Robert Drown 176 to 114 in the only contest for a town office; he was elected to the Board of Selectmen.

The Town Offices are now open Monday, Wednesday and Friday; the hours are 9-12 A.M. and 1-4 P.M. The Town Clerk's hours are 9-12 A.M. and 1-3 P.M. every Monday and Wednesday, and 7 to 9 P.M. every Monday night.

At Town Meeting, it was voted to hire a second full-time police officer; Steve Faer, a former part time officer.

The voters of the Merrimack Valley School District accepted a budget of \$11,761,457. At a special school meeting on September 29th, they voted to purchase land in Boscawen on which to build a new elementary school.

Progress is being made toward renumbering streets in preparation for an emergency 911 number for Webster.

Swimming lessons for Warner and Webster children continued to be held at Lake Winnepocket. These are sponsored by the Red Cross.

A boat access ramp for residents of Webster has been provided at Lake Winnepocket.

Senior Citizens' luncheons, sponsored by C.A.P., continued to be enjoyed on the 3rd Friday of each month at the Town Hall.

We had beautiful weather for Old Home Day in August. A new feature of displays by Webster craftsmen was enjoyed. Mary Chase was Grand Marshal of the parade. The Chicken Bar-B-Q was sponsored by the Senior Choir of the Webster Church, and featured take-out service for the first time. On this day, the flag was raised on the new flagpole in front of the Town Hall.

A Country Fair Day and Auction on August 22 was sponsored by the Webster Society for the Preservation of the Old Meeting House.

On December 1st, a fire destroyed the Wolenc home on the Warner Road. This house was built in the 1940's by Romeo Champagne.

The 7th annual Christmas Party was held at the Old Meeting House on December 5. Santa was present as usual, and the Junior Choir sang. Musicians and carolers made this a festive occasion. The theme this year was Colonial Williamsburg.

The Women's Union and Grange presented all children in town with apples and caramel corn this year; prepared in the Town Hall kitchen. (It still seems impossible to schedule an evening at the Drown Farm... we're a very busy town.)

The Daniel Webster Grange Scholarship was presented to Matthew Lampron. The Joseph Degen Scholarship went to Allison Blanchette.

The History Committee reports only 12 volumes of our latest Town History remain. One history has been placed in the Time Capsule.

Five building permits were issued in 1993.

ORGANIZATIONS:

Daniel Webster Grange - Master, Dorothy Barter

Women's Union - President, Eleanor Corliss

Family & Community Education (formerly Webster Extension) - President, Betsey Janeway

School Board Members: Normandie Blake and George Hashem

TEACHERS 1992-1993:

Principal	Irene Plourde
Grade 1	Elizabeth Morse
Grade 2	Dale Barrett
Grade 3	Nancy Webster
Grade 4	Margaret Halacy
Grade 5	George Radcliffe
Aide	Pauline Colby
Kindergarten	Susan Stockley
Kindergarten Aide	Cassandra Weatherbee

TOWN MEETING - March 9, 1993

The Moderator, Harold Janeway, declared polls open at 10:00 A.M.

The polls closed at 7:00 P.M. Town Meeting to be reconvened at 10:00 A.M. Saturday, March 13th.

ARTICLE 1. Results of the balloting were reported as follows:

Office	# Yrs. Term	Name	Votes
Selectman	3	James E. Weld	176
		Robert F. Drown, Sr.	114
		Robert Pearson III	2
		Steven Manning	1
		Sherman E. Stevens	1
		Andrew Stout	1
Town Clerk	1	Linda A. McFarland	286
		Judith Jones	1
Tax Collector	1	Madeleine L. Roberts	286
		Larry Amos	1
		Judith Jones	1
Treasurer	1	Linda J. Lorden	285
Library Trustee	3	Sandra K. Starkey	286
Trustee of	3	Judith M. Jones	281
Trust Funds		Elizabeth Pearson	1
TOTAL VOTES CAST 296 & 2 ABSENTEE			298
853 VOTERS REGISTERED ON CHECKLIST			

ARTICLE 2. The amendment was voted as proposed by the Planning Board for the Town Zoning Ordinance:

Under Article VIII, Building and Construction, remove paragraph 3. FLOOD PLAIN DEVELOPMENT, and insert:

3. FLOOD PLAIN DEVELOPMENT.

This ordinance, adopted pursuant to the authority of RSA 674:16, shall be known as the Town of Webster Floodplain Development Ordinance. The regulations in this ordinance shall overlay and supplement the regulations in the Town of Webster Zoning Ordinance and shall be considered part of the Zoning Ordinance for purposes of administration and appeals under state law. If any provision of this ordinance differs or appears to conflict with any provision of the Zoning Ordinance or other ordinance or regulation, the provision imposing the greater restriction or more stringent standard shall be controlling.

The following regulations in this ordinance shall apply to all lands designated as special flood hazard areas by the Federal Emergency Management Agency (FEMA) in its Flood Insurance Rate Maps dated January 17, 1975 which are declared to be a part of this ordinance and are hereby incorporated by reference.

Item I Definition of Terms:

The following definitions shall apply only to this Floodplain Development Ordinance, and shall not be affected by, the provisions of any other ordinance of the Town of Webster.

"Area of Special Flood Hazard" is the land in the floodplain within the Town of Webster subject to one-percent or greater possibility of flooding in any given year. The area is designated as zone A on the FHBM and is designated on the FIRM as Zone A.

"Base Flood" means the flood having a one-percent possibility of being equalled or exceeded in any given year.

"Basement" means any area of a building having its floor subgrade on all sides.

"Building" - see "structure".

"Development" means any man-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling, grading, paving, excavation, or drilling operation.

"FEMA" means the Federal Emergency Management Agency.

"Flood" or "Flooding" means a general and temporary condition of partial or complete inundation of normally dry land areas from:

(1) the overflow of inland or tidal waters.

(2) the unusual and rapid accumulation or runoff of surface waters from any source.

"Flood Insurance Rate Map" (FIRM) means an official map incorporated with this ordinance, on which FEMA has delineated both the special flood hazard areas and the risk premium zones applicable to the Town of Webster.

"Floodplain" or "Flood-prone area" means any land area susceptible to being inundated by water from any source (see definition of "Flooding").

"Flood proofing" means any combination of structural and non-structural additions, changes, or adjustments to structures which reduce or eliminate flood damage to real estate or improved real property, water and sanitation facilities, structures and their contents.

"Floodway" - see "Regulatory Floodway".

"Functionally dependent use" means a use which cannot perform its intended purpose unless it is located or carried out in close proximity to water. The term includes only docking and port facilities that are necessary for the loading/unloading of cargo or passengers, and ship building/repair facilities but does not include long-term storage or related manufacturing facilities.

"Highest adjacent grade" means the highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.

"Historic Structure" means any structure that is:

(a) Listed individually in the National Register of Historic Places (a listing maintained by the Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;

(b) Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic

district or a district preliminarily determined by the Secretary to qualify as a registered historic district;

(c) Individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior; or

(d) Individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either:

- 1) By an approved state program as determined by the Secretary of the Interior, or
- 2) Directly by the Secretary of the Interior in states without approved programs.

"Lowest Floor" means the lowest floor of the lowest enclosed area (including basement). An unfinished or flood resistant enclosure, usable solely for parking of vehicles, building access or storage in an area other than a basement area is not considered a building's lowest floor; provided, that such an enclosure is not built so as to render the structure in violation of the applicable non-elevation design requirements of this ordinance.

"Manufactured Home" means a structure, transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundation when connected to the required utilities. For floodplain management purposes the term "manufactured home" includes park trailers, travel trailers, and other similar vehicles placed on site for greater than 180 days.

"Mean sea level" means the National Geodetic Vertical Datum (NGVD) of 1929 or other datum, to which base flood elevations shown on a communities Flood Insurance Rate Map are referenced.

"100-year flood" - see "base flood"

"Regulatory floodway" means the channel of a river or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without increasing the water surface elevation. These areas are designated as floodways on the Flood Boundary and Floodway Map.

"Special flood hazard area" means an area having flood, mudslide, and/or flood-related erosion hazards, and shown on an FHBM or FIRM as zone A, A0, A1-30, AE, A99, AH, VO, V1-30, VE, V, M, or E. (See - "Area of Special Flood Hazard")

"Structure" means for floodplain management purposes, a walled and roofed building, including a gas or liquid storage tank, that is principally above ground, as well as a manufactured home.

"Start of Construction" includes substantial improvements, and means the date the building permit was issued, provided the actual start of construction, repair, reconstruction, placement, or other improvement was within 180 days of the permit date. The actual start means either the first placement of permanent construction of a structure on site, such as the pouring of slab or footings, the installation of piles, the construction of columns, or any work beyond the stage

of excavation; or the placement of manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading and filling; nor does it include the installation of streets and/or walkways; nor does it include excavation for a basement, footings, piers, or foundations or the erection of temporary forms; nor does it include the installation on the property of accessory buildings, such as garages or sheds not occupied as dwelling units or part of the main structure.

"Substantial damage" means damage of any origin sustained by a structure whereby the cost of restoring the structure to its before damaged condition would equal or exceed 50 percent of the market value of the structure before the damage occurred.

"Substantial Improvement" means any combination of repairs, reconstruction, alteration, or improvements to a structure in which the cumulative cost equals or exceeds fifty percent of the market value of the structure. The market value of the structure should equal: (1) the appraised value prior to the start of the initial repair or improvement, or (2) in the case of damage, the value of the structure prior to the damage occurring. For the purposes of this definition, "substantial improvement" is considered to occur when the first alteration of any wall, ceiling, floor, or other structural part of the building commences, whether or not that alteration affects the external dimensions of the structure. This term includes structures which have incurred substantial damage, regardless of actual repair work performed. The term does not, however, include any project for improvement of a structure required to comply with existing health, sanitary, or safety code specifications which are solely necessary to assure safe living conditions or any alteration of a "historic structure", provided that the alteration will not preclude the structure's continued designation as a "historic structure".

"Water surface elevation" means that height, in relation to the National Geodetic Vertical Datum (NGVD) of 1929, (or other datum, where specified) of floods of various magnitudes and frequencies in the floodplains.

Item II.

All proposed development in any special flood hazard areas shall require a permit.

Item III.

The building inspector shall review all building permit applications for new construction or substantial improvements to determine whether proposed building sites will be reasonably safe from flooding. If a proposed building site is located in a special flood hazard area, all new construction or substantial improvements shall:

- (i) be designed (or modified) and adequately anchored to prevent flotation, collapse, or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy,
- (ii) be constructed with materials resistant to flood damage,
- (iii) be constructed by methods and practices that minimize flood

damages,

(iv) be constructed with electrical, heating, ventilation, plumbing, and air conditioning equipment, and other service facilities that are designed and/or located so as to prevent water from entering or accumulating within the components during conditions of flooding.

Item IV.

Where new or replacement water and sewer systems (including on-site systems) are proposed in a special flood hazard area the applicant shall provide the Building Inspector with assurance that these systems will be designed to minimize or eliminate infiltration of flood waters into the systems and discharges from the systems into flood waters, and on-site waste disposal systems will be located to avoid impairment to them or contamination from them during periods of flooding.

Item V.

For all new or substantially improved structures located in special flood hazard areas, the applicant shall furnish the following information to the building inspector:

- (a) the as-built elevation (in relation to NGVD) of the lowest floor (including basement) and include whether or not such structures contain a basement.
- (b) if the structure has been floodproofed, the as-built elevation (in relation to NGVD) to which the structure was floodproofed.
- (c) any certification of floodproofing.

The Building Inspector shall maintain for public inspection, and shall furnish such information upon request.

Item VI.

The Building Inspector shall not grant a building permit until the applicant certifies that all necessary permits have been received from those governmental agencies from which approval is required by federal or state law, including Section 404 of the Federal Water Pollution Control Act Amendments of 1972, 33 U. S. C. 1334.

Item VII.

1. In riverine situations, prior to the alteration or relocation of a watercourse the applicant for such authorization shall notify the Wetlands Board of the New Hampshire Environmental Services Department and submit copies of such notification to the Building Inspector, in addition to the copies required by the RSA 483-A:3. Further, the applicant shall be required to submit copies of said notification to those adjacent communities as determined by the Building Inspector, including notice of all scheduled hearings before the Wetlands Board.

2. The Applicant shall submit to the Building Inspector, certification provided by a registered professional engineer, assuring that the flood carrying capacity

of an altered or relocated watercourse can and will be maintained.

3. The Building Inspector shall obtain, review, and reasonably utilize any floodway data available from Federal, State, or other sources as criteria for requiring that all development located Zone A meet the following floodway requirement.

"No encroachments, including fill, new construction, substantial improvements, and other development are allowed within the floodway that would result in any increase in flood levels within the community during the base flood discharge."

Item VIII.

1. In unnumbered A zones the Building Inspector shall obtain, review, and reasonably utilize any 100 year flood elevation data available from any federal, state or other source including data submitted for development proposals submitted to the community (i.e. subdivisions, site approvals).

2. The Building Inspector's 100 year flood elevation determination will be used as criteria for requiring in zone A that:

a. all new construction or substantial improvement of residential structures have the lowest floor (including basement) elevated to or above the 100 year flood elevation;

b. that all new construction or substantial improvements of non-residential structures have the lowest floor (including basement) elevated to or above the 100 year flood level; or together with attendant utility and sanitary facilities, shall;

(i) be floodproofed so that below the 100 year flood elevation the structure is watertight with walls substantially impermeable to the passage of water;

(ii) have structural components capable of resisting hydrostatic and hydrodynamic loads and the effects of buoyancy; and

(iii) be certified by a registered professional engineer or architect that the design and methods of construction are in accordance with accepted standards of practice for meeting the provisions of this section;

c. all manufactured homes to be placed or substantially improved within special flood hazard areas shall be elevated on a permanent foundation such that the lowest floor of the manufactured home is at or above the 100 year flood elevation; and be securely anchored to resist flotation, collapse, or lateral movement. Methods of anchoring may include, but are not limited to, use of over-the-top or frame ties to ground anchors. This requirement is in addition to applicable state and local anchoring requirements for resisting wind forces;

d. for all new Construction and substantial improvements, fully enclosed areas below the lowest floor that are subject to flooding are permitted provided they meet the following requirements: (1) the enclosed area is unfinished or flood resistant, usable solely for the parking of vehicles,

building access or storage; (2) the area is not a basement; (3) shall be designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of floodwater. Designs for meeting this requirement must either be certified by a registered professional engineer or architect or must meet or exceed the following minimum criteria: A minimum of two openings having a total net area of not less than one square inch for every square foot of enclosed area subject to flooding shall be provided. The bottom of all openings shall be no higher than one foot above grade. Openings may be equipped with screens, louvers, or other coverings or devices provided that they permit the automatic entry and exit of floodwater.

(Ballot Vote) Yes 228 -- No 44

TOWN MEETING - March 13, 1993

The meeting was called to order by Moderator Harold Janeway at 10:05 A.M. A prayer was offered by Reverend Mary Caldwell. Results of Tuesday's voting were read by the Moderator. Mr. Janeway introduced Jim Weld as the new Selectman.

Harold Janeway thanked outgoing Selectman George Cummings for his six years of service to the Town as Selectman. Mr. Janeway then presented George with a cooler of caribou meat and a bottle of wine as thanks.

Selectman William Bird presented a 1992-1993 Comparison Budget. He also made a special note that Tax Collector Madeleine Roberts had a 91% tax collections rate this year.

ARTICLE 3. All items were voted as presented with the exception of General Government Building, which was amended to be increased by \$1,500. for a fire door between the kitchen area and Town Offices. This door is needed to bring the building up to fire code.

Executive	\$ 7,450.
Election, Registration & Vital Statistics	7,800.
Financial Administration	56,400.
Revaluation of Property	4,000.
Legal Expenses	5,050.
Employee Benefits	10,500.
Planning & Zoning	3,130.
General Government Building	14,550.
Cemeteries	5,000.
Insurance	25,000.
Advertising and Regional Associations	1,122.
Other General Government (Contingency Fund)	2,500.

TOTAL \$142,502.

(VOICE VOTE)

ARTICLE 4. All items were voted as presented to raise and appropriate the sum of \$95,248. for Public Safety:

Police	\$54,527.
Ambulance	9,500.
Fire	26,931.
Fire - Medical	3,190.
Building Inspection	700.
Emergency Management	50.
Other - Flashing School Lights	350.

TOTAL	\$95,248.
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(VOICE VOTE)

ARTICLE 5. It was voted to raise and appropriate the sum of \$16,154. for the hiring of a second full time police officer. (BALLOT VOTE) Yes - 44 -- NO - 32

There was much discussion over hiring full time versus utilizing part time officers more efficiently. Normandie Blake motioned to make a ballot vote.

ARTICLE 6. It was voted to raise and appropriate the sum of \$99,910. for Highways. (VOICE VOTE)

ARTICLE 7. It was voted to raise and appropriate the sum of \$22,660. for Deer Meadow Road reconstruction. (VOICE VOTE)

ARTICLE 8. It was voted to raise and appropriate the sum of \$500. for signs for the intersection at Dingit Corner on Clothespin Bridge Road instead of the \$8,500. as stated in the original article. (VOICE VOTE)

ARTICLE 9. It was voted to raise and appropriate the sum of \$81,158. for Webster's share of expenses of the Hopkinton-Webster Sanitary Land-fill/Transfer Station as follows:

Operating Budget	\$63,922.
Bonded Indebtedness	17,236.

TOTAL	\$81,158.
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(VOICE VOTE)

ARTICLE 10. It was voted to raise and appropriate the sum of \$1,051.50 for household hazardous waste collection. (VOICE VOTE)

ARTICLE 11. It was voted to raise and appropriate the sum of \$25,636. for the following:

Health Department	\$ 108.
Franklin Visiting Nurse Association	2,318.

Welfare Department	5,500.
Community Action Program	2,290.
Parks and Recreation	740.
Youth Sports Program	1,600.
Library	10,500.
Patriotic Purposes - Old Home Day	2,330.
Conservation Commission	250.

TOTAL	\$25,636.
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(VOICE VOTE)

ARTICLE 12. It was voted to raise and appropriate the sum of \$46,730. for Debt Service:

Principal - Long Term Bond	\$25,000.
Interest - Long Term Bond	11,730.
Interest - Tax Anticipation Notes	10,000.

TOTAL	\$46,730.
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(VOICE VOTE)

ARTICLE 13. It was voted to raise and appropriate the sum of \$1,500. for dry hydrant installation. (VOICE VOTE)

ARTICLE 14. It was voted to raise and appropriate the sum of \$4,950. for fire equipment. (VOICE VOTE)

ARTICLE 15. It was voted to raise and appropriate the sum of \$200. for medical equipment for the fire department.(VOICE VOTE)

ARTICLE 16. It was voted to raise and appropriate the sum of \$498. for office equipment for the Selectmen's Office.(VOICE VOTE)

ARTICLE 17. It was voted to raise and appropriate the sum of \$250. for equipment for the Planning and Zoning Boards. (VOICE VOTE)

ARTICLE 18. It was voted to raise and appropriate the sum of \$1,300. for improvements to the Police Station building. (VOICE VOTE)

ARTICLE 19. It was voted to raise and appropriate the sum of \$500. for signs for the town hall. (VOICE VOTE)

ARTICLE 20. It was voted to raise and appropriate the sum of \$30,575. to be added to the previously established Capital Reserve Funds as follows:

Cemetery Equipment	\$ 500.
Cemetery Improvements	2,500.

Reappraisal	10,000.
Police Cruiser	5,000.
Fire Truck	5,000.
Fire Station	5,000.
Highway Equipment	2,575.

TOTAL	\$30,575.
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All items were voted as presented with the exception of Capital Reserve Fund for a new fire truck, which was amended to be decreased by \$10,000. (VOICE VOTE)

ARTICLE 21. It was voted to authorize the Selectmen to borrow money in anticipation of taxes. (VOICE VOTE)

ARTICLE 22. It was voted to authorize the board of selectmen to accept the dedication of any street shown on a subdivision plat approved by the planning board, provided that such street has been constructed to applicable town specifications as determined by the board of selectmen or their agent. (VOICE VOTE)

ARTICLE 23. It was voted to authorize the Board of Selectmen to accept on behalf of the Town gifts, legacies and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19. (VOICE VOTE)

ARTICLE 24. It was voted to authorize the board of selectmen to apply for, accept and expend, without further action by the town meeting, money from the state, federal or other governmental unit or a private source which becomes available during the fiscal year. Such article or item shall: I. Be used only for legal purposes for which a town may appropriate money; II. Require the selectmen to hold a prior public hearing on the action to be taken; III. Not require the expenditure of other town funds except those funds lawfully appropriated for the same purpose; IV. Be exempt from all provisions of RSA 32 relative to limitation and expenditure of town moneys. (All as provided by RSA 31:95-b) (VOICE VOTE)

ARTICLE 25. It was voted to authorize the Selectmen to convey any real estate acquired by the Town by tax collector's deed. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80. (VOICE VOTE)

ARTICLE 26. It was voted to authorize the tax collector to accept prepayment of taxes. (VOICE VOTE)

ARTICLE 27. It was voted to convey by quit claim deed to the abutting property owners that portion of the former N.H. State Highway Route 127 beginning at station 330 east of the present N.H. State Highway Route 127 northerly to Tyler Road as depicted in the N.H. Department of Transportation plans titled Webster RS-266(1) S- 3444; thereby confirming by affirmation its status as an abandoned Class VI road. (VOICE VOTE)

ARTICLE 28. It was voted to authorize the Selectmen to sell, trade or dispose of any surplus equipment, vehicles or items which are available or become available during the year, at an amount or in a way they determine to be in the best interest of the Town. (VOICE VOTE)

ARTICLE 29. Randolph Inman motioned for a round of applause for George Cummings as a thank you.

A motion was made by Patricia Inman to include on next year's warrant an appropriation for new voting booths.

Police Chief Aime Roy introduced Steven Faer who will be recommended to be the Town's second full time officer. Steve is currently one of the Town's part time officers.

The meeting adjourned - 12:50 P.M.

Respectfully submitted,

LINDA A. McFARLAND
Town Clerk

**PILLSBURY LAKE DISTRICT - WEBSTER, NEW HAMPSHIRE
DISTRICT OFFICERS**

MODERATOR - Georgette G. Bachelder

DISTRICT CLERK - Eleanor L. Hoffman

TREASURER - Gladys Lee Durgin

COMMISSIONERS - Michael R. Royce Andrew Stout Arthur Savage, Jr.

SUPERINTENDENT - Kevin Muzzy

AUDITOR - Mark R. Moser

**WARRANT FOR THE
ANNUAL MEETING OF THE PILLSBURY LAKE DISTRICT**

To the inhabitants of the Village District of Pillsbury Lake, Webster, in the County of Merrimack and the State of New Hampshire, qualified to vote in the Village District affairs.

You are hereby notified to meet at the Pillsbury Lake Community Center in said Village District on the 15th day of March in the year of our Lord nineteen hundred and ninety four at 7:00 in the evening to act upon the following subjects.

1. To hear the report of the Pillsbury Lake District Commissioners and any vote relating thereto.

2. To choose all necessary officers as follows:

- a. To choose a clerk to serve until the next annual meeting.
- b. To choose a treasurer to serve until the next annual meeting.
- c. To choose a moderator to serve until the next annual meeting.
- d. To choose an auditor to serve until the next annual meeting.
- e. To choose one (1) commissioner to serve until the annual meeting of 1997.

3. To see if the District will vote to raise and appropriate the sum of \$27,700 as detailed in the Commissioners proposed budget as follows:

		Commissioners		Commissioners
		1993	1993	1994
		Budget	Expended	Budget
4155	Salaries	2,000	300	500
4199	Office Expenses	1,200	2,518	1,200
4196	Insurance	2,500	2,510	2,600
4153	Legal	1,000	487	1,000
4194	Utilities	6,500	5,049	6,500
4335	Wells & Related Items	4,500	4,887	5,000
4332	Water Supply Testing	3,000	660	3,500
4332	Repairs to Mains & Services	5,000	6,556	5,000
4332	Materials	1,000	1,028	1,000
4332	Parks & Grounds & Beaches	250	276	500
4332	Recreational Equipment	200	- 0 -	- 0 -
4332	Roads & Ways - Snow Removal	100	- 0 -	300
4332	Lake Maintenance	200	- 0 -	- 0 -

4332	Tools & Equipment	200	- 0 -	200
4332	Permit Fees	400	300	400
		28,050	24,571	27,700

4. To see if the District will vote to raise and appropriate the sum of \$8,000 for the purpose of continued water distribution system improvements. Such improvements to include installation of gate valves and blow offs.

5. To see if the District will vote to appropriate the sum of \$8,500 to be deposited into the "Pillsbury Lake Deweeding Expendable Trust Fund". \$1,500 to be raised by taxation and \$7,000 to be transferred from the 12/31/93 fund balance. The District Commissioners were voted at the March 1993 annual meeting to be agents to expend both the principal and interest from this fund as needed for the fund's purpose.

6. To see if the District will vote to raise and appropriate the sum of \$32,000 to drill another well at the Franklin Pierce well site, construct a pump house, purchase and install well pump equipment, storage tanks and plumbing to add to the current Franklin Pierce capacity. This project will be funded by raising \$8,000 through current year taxation and to authorize the issuance of not more than \$24,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the District Commissioners to issue and negotiate such bonds or notes and to determine the rate of interest thereon. (2/3 ballot vote required—polls open for one hour)

7. To see if the District will vote to raise and appropriate the sum of \$2,000 to be added to the "Water Main Improvement Capital Reserve Fund" and to name the District Commissioners as agents to expend both the principal and interest from this fund as needed for the fund's purpose.

8. To see if the District will vote to authorize the District Commissioners to convey any real estate owned by the District. Such conveyance shall be by deed following a public auction or sold by advertised sealed bids or otherwise disposed of as justice may require.

9. To see if the District will vote to authorize the District Commissioners to acquire, sell, trade or dispose of any surplus equipment, vehicles or items which are available or become available during the year, at an amount or in a way they determine to be in the best interest of the District up to a value of \$500. Items in excess of \$500 will be sold by public auction or by advertised sealed bids or otherwise disposed of as justice may require.

10. To see if the District will vote to authorize the Commissioners to borrow money in anticipation of revenue and taxes.

11. To transact any other business which may legally come before this meeting.

A true copy of Warrant - Attest:

Respectfully submitted,

Commissioners

MICHAEL R. ROYCE

ANDREW STOUT

ARTHUR SAVAGE, JR.

1994 BUDGET
Appropriations and Expenses

	Com'ners' Budget 1993	Expended 1993	Com'ners' Budget 1994
Salaries	\$ 2,000.00	\$ 300.00	\$ 500.00
Office Expense	1,200.00	2,518.43	1,200.00
Insurance	2,500.00	2,510.00	2,600.00
Legal	1,000.00	486.50	1,000.00
Utilities	6,500.00	5,049.48	6,500.00
Wells & Related Items	4,500.00	4,887.34	5,000.00
Repairs to Mains & Services	5,000.00	6,556.08	5,000.00
Materials	1,000.00	1,028.00	1,000.00
Parks & Grounds & Beaches	250.00	275.50	500.00
Recreational Equipment	200.00	---	---
Roads & Ways-Snow Removal	100.00	---	300.00
Lake Maintenance	200.00	---	---
Tools & Equipment	200.00	---	200.00
Permit Fees	400.00	300.00	400.00
Water Supply Testing	3,000.00	660.00	3,500.00
	\$28,050.00	\$24,571.33	\$27,700.00

Permanent Improvements

Park Improvements			
(paving basketball court) —	900.00	---	---
Lake Deweeding	7,000.00	---	---
Pillsbury Lake Deweeding Fund	1,500.00	1,500.00	1,500.00
Water Distribution Improvements	---	---	8,000.00
	\$37,450.00	\$26,071.33	\$37,200.00

Capital Expenditures

Water Improvements -North End	11,000.00	11,000.00	---
Capital Reserve Fund -			
Water Main Improvement	2,000.00	2,000.00	2,000.00
New Well	---	---	8,000.00
	\$50,450.00	\$39,071.33	\$47,200.00

TREASURER'S REPORT**RECEIPTS**

Balance on Hand January 1, 1993	\$10,493.10
Received 1993 Water Users Tolls (105)	8,520.00
including late charges (9)	60.00
Received 1992 Water Users Tolls (2)	77.00
Service Turn-Ons (1); Tie-Ins (0); Turn-Offs (0)	25.00
Town of Webster, NH - 1993 District Taxes Collected	33,638.00
First NH Bank - NOW Checking Account interest	79.69
First NH Bank - Money Market Account interest	39.06
Miscellaneous Reimbursements	74.66
	\$53,006.51

EXPENDITURES

Utilities	\$ 5,049.48	
Office Expense	2,518.43	
Insurance	2,510.00	
Legal	486.50	
Parks & Grounds & Beaches	275.50	
Roads & Ways - Snow Removal	---	
Wells & Related Equipment	4,887.34	
Repairs to Mains & Services	6,556.08	
Materials	1,028.00	
Salaries	300.00	
Recreational Equipment	---	
Lake Maintenance	---	
Tools & Equipment	---	
Permit Fees	300.00	
Water Supply Testing	660.00	
		\$24,571.33
Pillsbury Lake Deweeding Fund	1,500.00	
Water Improvements - North End	11,000.00	
Capital Reserve Fund - Water Main Improvement	2,000.00	
Balance on Hand, December 31, 1993	13,935.18	
		\$53,006.51

Respectfully submitted,

GLADYS LEE DURGIN, Treasurer

REPORT OF DISTRICT AUDITOR

I have examined the accounts for the Commissioners, Treasurer and Clerk of Pillsbury Lake District for the year 1993 and find them correctly cast and properly vouched.

Respectfully submitted,

MARK R. MOSER, Auditor

SOURCE OF REVENUE - 1993

WATER DEPARTMENT

Balance from December 31, 1992

Operating Budget	\$10,493.10
1993 Water Tolls	8,520.00
(with late charges)	60.00
1992 Water Tolls	77.00
Service Turn-Offs (0); Turn-Ons (1); Tie-Ins (0)	25.00

TOTAL WATER DEPARTMENT REVENUE	\$19,175.10
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TOWN OF WEBSTER DISTRICT TAX COLLECTED

1993 Taxes Received	\$33,638.00
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TOTAL DISTRICT TAX COLLECTED	\$33,638.00
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RECEIVED FROM ALL LOCAL SOURCES

First NH Bank – Money Market Interest	\$ 39.06
First NH Bank – NOW Checking Interest	79.69
Miscellaneous Reimbursements	74.66

TOTAL RECEIVED FROM LOCAL SOURCES	\$ 193.41
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TOTAL COLLECTED FROM ALL SOURCES	\$53,006.51
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ANNUAL MARCH 16, 1993 MEETING OF THE PILLSBURY LAKE DISTRICT

Meeting was called to order by Moderator Richard Ober at 7:05 PM.

1. To hear the report of the Pillsbury Lake District Commissioners and any vote relating thereto.

Andrew Stout gave an extensive presentation of water distribution work completed this past year and displayed piping and valves.

2. To choose all necessary officers as follows:

- a. To choose a clerk to serve until the next annual meeting.
- b. To choose a treasurer to serve until the next annual meeting.
- c. To choose a moderator to serve until the next annual meeting.
- d. To choose an auditor to serve until the next annual meeting.
- e. To choose one (1) commissioner to serve until the annual meeting

of 1996.

VOTE >> Voted slate of officers:

CLERK	-	Eleanor L. Hoffman
TREASURER	-	Gladys Lee Durgin
MODERATOR	-	Georgette G. Bachelder
AUDITOR	-	Mark R. Moser
COMMISSIONER	-	Arthur Savage, Jr.

3. To see if the District will vote to raise and appropriate the sum of \$28,050 as detailed in the Commissioners proposed budget as follows:

VOTE >> The sum of \$28,050 was voted to be raised and appropriated for the operating budget as follows:

Commissioners 1993 Budget

Salaries	2,000
Office Expenses	1,200
Insurance	2,500
Legal	1,000
Utilities	6,500
Wells & Related Items	4,500
Water Supply Testing	3,000
Repairs to Mains & Services	5,000
Materials	1,000
Parks & Grounds & Beaches	250
Recreational Equipment	200
Roads & Ways - Snow Removal	100
Lake Maintenance	200
Tools & Equipment	200
	28,050

(Voice Vote)

4. To see if the District will vote to raise and appropriate the sum of

\$11,000 for the purpose of continued water distribution system improvements. Such improvements to include adding a 3" water main across the lake, installation of gate valves and finish work on Deer Meadow Road.

VOTE >> Article PASSED (Voice Vote)

5. To see if the District will vote to raise and appropriate the sum not to exceed \$20,000 for deweeding Pillsbury Lake as per Aquatic Control Technology, Inc. October, 1991 proposal. Such funds to be raised as follows: \$7,000.00 from general taxation and the balance thru private contributions. (By Petition)

An extensive discussion and questions about the history of deweeding Pillsbury Lake and its alternatives.

VOTE >> Article PASSED (Hand Vote) 31 - Yes 14 - No

6. To see if the District will vote to establish an expendable trust fund under the provision of RSA 31:19-a to be known as the "Pillsbury Lake Deweeding Fund" to raise and appropriate \$1,500.00 to be deposited into the newly established fund and to name the District Commissioners as agents to expend. Both the principle and interest may be expended from this fund. (By Petition)

VOTE >> Article PASSED (Voice Vote)

7. To see if the District will vote to raise and appropriate the sum not to exceed \$900 to prepare the grade and install asphalt paving for a half basketball court in the north west corner of the ball field. (By Petition)

VOTE >> Article PASSED (Voice Vote)

8. To see if the District will vote to raise and appropriate the sum of \$2,000.00 to be added to the "Water Main Improvement Capital Reserve Fund".

VOTE >> Article PASSED (Voice Vote)

9. To see if the District will vote to authorize the Commissioners to borrow money in anticipation of revenue and taxes.

VOTE >> Article PASSED (Voice Vote)

10. To transact any other business which may legally come before this meeting.

VOTE >> Voted to adjourn at 8:55 PM.

Respectfully submitted,

ELEANOR L. HOFFMAN, District Clerk

BIRTHS REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 1993

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
Jan. 7	Concord	Michael Dieter Kunath	Dieter Helmut Kunath	Patricia Elizabeth Little
Jan. 10	New London	John Brandon Mulhern	John Francis Mulhern	Kerri Ann Sorenson
July 5	Concord	Kendall Sean Joyal	John Jeffrey Joyal	Susan Frances Tracey
July 12	Concord	Faith Alissa Bouchard	Glen Gilman Bouchard	Judy Ann Corriveau
July 28	Concord	Aja Marie Dane	Gary Thomas Dane	Stephanie Jean Mancini
Aug. 4	Webster	Chloe Halina Martin	Geoffrey Gwynne Martin	Mary Susan Felker
Sept. 20	Concord	Emma Marie Hays	Seymore Thomas Hays III	Rebecca Louise Coster
Sept. 27	Concord	Eli James Smith	Leslie James Smith	Patricia Carol Ruminski
Dec. 20	New London	Ryan Scott Savage	Arthur Parkington Savage, Jr.	Marsha Jean Bailey

This is to certify that the above is correct, according to the best of my knowledge and belief.

LINDA A. McFARLAND, Town Clerk



DEATHS REGISTERED IN THE TOWN OF WEBSTER FOR YEAR ENDING DECEMBER 31, 1993

Date of Death	Place of Death	Name of Deceased	Name of Father	Maiden Name of Mother	Burial Place
Feb. 6	Concord	Lillian Irene Moore	John Hans Wolfe	Lilla Jane Ellis	Concord, N.H.
Feb. 27	Manchester	Lillian McDonnell			C.H.
Mar. 19	Concord	Robert H. Austin	Herbert S. Austin	Alice E. Coffin	C.H.
Apr. 14	Webster	Phebe S. Bower	Joseph W. Cone	Lydia A. Slade	Warner, N.H.
June 27	Concord	Joshua D. Bowe	William S. Bowe	Arbie Jones	R.D.
Aug. 7	Boscawen	Mildred S. Berwick	William Campbell	Hannah Montgomery	C.H.
Aug. 27	Webster	Muriel Lakeland	Louis Ager	Evelyn Snowden	Warner, N.H.
Sept. 4	Webster	Theodore A. White	Theodore White	Ethel Austin	C.H.
Oct. 11	Webster	June E. Nason	John Edmonds Maskell	Viola Welch	C.H.
Nov. 11	Concord	Mary L. Blodgett	Augustus Moulton	Florida Edna Mignault	B.D.

Others Buried in Webster

Concord	Eugene A. Morrill, Sr.	buried July 15	C.H.
Florida	William Colgate	buried June 5	C.H.
California	Mary Moulton	buried June 5	R.D.
Laconia	James Morris	buried Aug.	R.D.

Cemeteries: R.D. = Riverdale C.H. = Corser Hill B.D. = Beaver Dam

This is to certify that the above is correct, according to the best of my knowledge and belief.

LINDA A. McFARLAND, Town Clerk

1993 Property Taxpayers

Agos, Julian E.	1-43	71,100.00	Carey, James M. & Neville, Patricia A.	5-66	31,050.00
Agos, Julian E., Trustee of the Julian E. Agos Indenture of Trust			Carliele, Alfred J. & Gloria C.	6-45	2,400.00
Allen, John H.	2-54	6,200.00	Carliele, Alfred J. & Gloria C.	6-47	20,500.00
Allen, John H.	3-77	51,767.00	Carliele, Gloria C.	6-89	4,300.00
Allen, Melody A.	3-111	947.00	Carliele, Kevin A.	6-93	28,433.00
Alvezi, Joan M. & Walter	3-35-2	8,500.00	Caron, Carol V.	11-3	22,500.00
Amos, Larry & Linda	5-42	51,250.00	Carr, Robert E.	4-63	19,800.00
Andersen, Krist & Marjorie	2-49	7,100.00	Carter, Kenneth & Priscilla	5-13	26,500.00
Andersen, Krist & Marjorie	13-13	41,900.00	Cassell, Cheryl	5-17	11,050.00
Anderson, Cynthia	5-60	43,985.00	Cassell, Frank & Ann	5-1-4	3,150.00
Anderson, Dean A.	3-101	31,450.00	Cassell, Frank & Ann	11-13	3,555.00
Anderson, Duane & Faith	3-99	39,350.00	Cassell, Frank & Ann	11-14	4,400.00
Anderson, Duane & Faith	7-42	2,400.00	Cassell, Frank D., Jr. & Ann E. & Cheryl A.	11-15	27,350.00
Anderson, Duane & Faith L.	2-22	31,100.00	Cassell, Frank D., Jr. & Ann E. & Cheryl A.	11-17	4,650.00
Anderson, Duane & Faith L.	3-100	5,000.00	Cassell, John M.	11-16	4,500.00
Anderson, Duane & Faith L.	3-105-1	4,350.00	Casper, Veto A/K/A/ Katchulis	11-26	24,350.00
Anderson, George H. & Jeanne P.	3-126	30,750.00	Cate, Ralph M. & Julie A.	8-5	27,366.00
Dunn, Hope L.	7-14-1	44,920.00	Cate, Ralph M. & Nancy J.	6-9-1	44,800.00
Anderson, Mabel	3-98	7,700.00	Chakas, George T. & Linda M.	3-47	9,390.00
Anderson, Mark R.	5-60-1-2-3	826.00	Chales, Neal M. & Elie M. Nouven	5-39	39,050.00
Anderson, Michael T. & Hadeau, Patricia M.			Chamberlin, Thomas W. & Katherine M.	7-17	4,550.00
Andrews, Marjorie		25,300.00	Chandler, John P. H. III	7-4	16,000.00
Andrewski, Stanley J. Jr. & Ruth A.	5-44 & 47-4	14,100.00	Chapin, Maurice L. & Helen L.	8-30	48,484.00
Apanel, Patrick	3-121	2,900.00	Chapin, Maurice L. & Helen L.	8-31	722.00
Apanel, Patrick	3-122	30,700.00	Charlton, Jo-Anne, Chester Ned & Marion Dorothy	3-118	24,600.00
Arnold, Stephen B. & Kiberly R.	8-10-4	25,300.00	Chase, Mary	3-34	23,100.00
Argino, Michael S. & Kathy A.	3-56-1	43,035.00	Cheney, Andrew S. & Sandra L.	3-127	
Arsenault, Donald J. & Cynthia A.	8-20	21,750.00	Chippatta, Lawrence P. & Victoria S.	3-116-1-1	6,600.00
Auprey, Douglas R. & Kiberly M.	3-119	28,950.00	Chisney, John J. & Jeanne C.	13-23	21,250.00
Austin, Peter	3-62	62,900.00	Cliley, George III & Martha C. Crete	8-48	755.00
Austin, Robert H. & June S.	3-103	30,252.00	Claous, Alfred S. Jr.	5-85	29.00
Austin, Robert H. & June S.	1-15	2,450.00	Claous, Alfred S. Jr.	5-86	35.00
Austin, Robert H. & June S.	1-29	91.00	Claous, Alfred S. Jr.	13-18	16.00
Austin, Robert H. & June S.	1-21	2,115.00	Claous, Alfred S. Jr.	13-25	27,850.00
Austin, Robert H. & June S.	4-3-1	2,736.00	Claous, Philip W. & John A.	5-15-667	419.00
Austin, Robert H. & June S.	4-33	3,400.00	Claous, Stephen L.	4-7	173.00
Austin, Robert H. & June S.	4-34	496.00	Claough, Alan W. & Sandra R.	3-25	16,400.00
Austin, Robert H. & June S.	13-11	58,585.00	Claough, Alan W. & Sandra R.	3-25	42,350.00
Austin, Robert H.	4-36	2,620.00	Claough, Farn A.	6-38	2,100.00
Austin-Frank, Patricia A.	4-6	518.00	Claough, William W., Sr. & Barbara	3-26	43,260.00
Bailey, Barbara & Rand, Bruce	6-78	12,800.00	Coffey, Robert E. & Donna M.	8-27	38,200.00
Bailey, Barbara & Rand, Bruce	12-17	3,790.00	Coggswell, Thomas G. & Marian B.	5-98	97,700.00
Baker, Theodore A. & Barbara A.	7-56	18,918.00	Colby, Colin S. & Pauline Y.	2-1-1	14,850.00
Baker, Theodore A. & Barbara A.	7-58	1,180.00	Coleman, Daniel R.	1-33	9,300.00
Bell, Michael E. & Anne L.	8-15-5A	5,350.00	Coleman, Robert M. & Joan B.	4-37	5,137.00
Barnard, Lewis W.	6-19	5,600.00	Coleman, Robert M. & Joan B.	1-45	3,200.00
Barnard, George & Gretchen	4-14	68,350.00	Coleman, Robert M. & Leslie C.	6-61	40,350.00
Barnard, Keith R.	3-25	2,350.00	Concord Electric Co.	3-1700-0	119,128.00
Baron, William & Edna	2-40	9,650.00	Corey, Aldin M.	7-23	18,100.00
Barter, George M. & Dorothy G.	2-25	23,209.00	Corliss, Leslie P. Revocable Trust	7-21	33,650.00
Bartlett, Charles S. & Sandra L.	11-18	62,700.00	Corliss, Leslie P. Revocable Trust	7-12 & 13	7,555.00
Bartlett, Clifton C. & Susan M.	3-30	29,850.00	Corliss, Richard	6-102 & 103	602.00
Baston, Carolyn R.	13-22	31,800.00	Corliss, Richard	7-61	2,707.00
Batscheider, David M. & Carol M.	3-80	57,197.00	Corliss, Richard	8-25	4,402.00
Bates, Peter	4-65	566.00	Corliss, Richard	9-27	1,885.00
Bean, Bruce	7-50	278.00	Corliss, Richard	9-28	35,170.00
Bean, Bruce	7-51	7,095.00	Corliss, Richard	9-50	9,950.00
Beck, Doris E. & Turner, Jude A.	3-27	364.00	Costine, Martin C. & Roberta L.	5-43 & 47-3	50,250.00
Beck, Doris E. & Turner, Jude A.	3-28	51,450.00	Courage, Matthew E.	4-59	17,300.00
Becker, Roger A. & Sara S.	3-29	43,842.00	Courage, Fred W. Jr.	3-18	30.00
Becker, Roger A. & Sara S.	3-21	27,645.00	Courser, Fred W. Jr.	3-10	307.00
Beiliveau, Richard S. & Susan D.	8-11	43,950.00	Courser, Fred W. Jr.	3-40	3,885.00
Bender, Martin	2-7	41,450.00	Courser, Fred W. Jr.	4-50	11,980.00
Benedict, David F. & Laura A.	11-29 & 30	17,900.00	Courser, Fred W. Jr.	4-50	4,460.00
Benedict, David F. & Laura A.	11-35THRU39	11,100.00	Courser, Fred W. Jr.	6-20	303.00
Benedict, Russell	11-31323334	6,200.00	Courser, Fred W. Jr.	6-36	1,752.00
Benedict, Russell & Ruth	4-1	150.00	Courser, Fred W. Jr.	6-40	4,400.00
Benson, Richard W. & Susan E.	13-3	37,100.00	Courser, Timothy A.	6-66	566.00
Berry, Kim R. & Jalbert, Carrie E.	7-45-1A	38,400.00	Courser, Timothy A.	4-79	1,872.00
Berryman, Connie & Richard	3-136	33,850.00	Cram, Steven W.	6-56	4,500.00
Bezanson, Gordon H. Jr. & Lee	3-12	58,150.00	Crathern, Neil S. & Christine M.	5-1-5	51,350.00
Bird, William J. & Frances S.	3-12	32,300.00	Crathern, Neola D.	8-14	1,600.00
Blackey, Donald C. & Mary W.	6-52	31,650.00	Crawford, Benjamin W.	7-18	2,218.00
Blake, Eugene Jr. & Normandie	6-88	66,230.00	Creighton, Daniel L. & Carol A.	5-21	32,011.00
Blake, Eugene Jr. & Normandie	6-106	11,900.00	Creighton, Glen A. & Sandra L.	7-64	27,750.00
Blake, Eugene Jr. & Normandie	6-106	11,900.00	Croft, Susan M.	3-57	57,200.00
Blanchette, Glen & Marjorie	2-44	29,550.00	Crooks, Gary	2-25	825.00
Blanchette, Harold L. & Kristine	7-34-2	34,800.00	Cross, Paul A.	2-35	41,500.00
Blanchette, Robert L. & Deborah A.	2-10	66,650.00	Cross, Paul A.	2-35-1	1,150.00
Bliss, Theodore J. & Jane B.	4-16	52,450.00	Crotty, Donald J. & Joseph J.	7-26	300.00
Blodgett, David & Donna	6-5-1	19,500.00	Crotty, Donald J. & Joseph J.	7-29	19,887.00
Blodgett, Nancy	6-5	21,375.00	Cummings, George C. & Nancy J.	2-29	42,913.00
Blue, Gerry	7-41 & 42	7,900.00	Cummings, Richard E.	9-23-4	5,800.00
Bossi, Patricia A.	7-48	27,650.00	Cummings, Richard E.	3-30	56,750.00
Boulter, Richard & Suzanne	3-36	38,600.00	Cummings, Richard E.	9-50	774.00
Bourque, Martin P.	4-13	29,114.00	Currie, Joseph E. & Rebecca E.	1-49	29,050.00
Boutwell, Elmer L. & Debra	4-61	23,150.00	Currie, Joseph E. & Rebecca E.	1-24	350.00
Bowe, William S.	5-68	40,100.00	Currie, Daniel L. & Carol A.	13-22	5,202.00
Bower, Phoebe S.	2-10	56,957.00	Cutter, Allan A. & Marilee	9-21	19,700.00
Bowers, Chester & Marion	3-68	10,850.00	Danianno, Michael	11-42	8,950.00
Bowers, Ned W. Estate	7-10	274.00	Dane, Gary T. & Stephanie J.	9-21-2	40,953.00
Bowers, Phyllis & Helen	3-69		Daniels, Linda	9-24	31,150.00
Bowman, Bruce W.	6-10-1	29,650.00	Darling, Howard H., Rock, Muriel & Fox, Winnifred	3-107	17,900.00
Brannigan, Donald F. & Eodyne J.	6-4	31,700.00	Davis, Charles K.	7-21	4,800.00
Brannigan, Helen M.	6-3	37,800.00	Davis, Marion	5-29	31,590.00
Branson, John H. Jr.	4-1	15,750.00	Davis, William & Elizabeth	3-124	38,650.00
Brevin, Joseph P. & Sarah D.	4-6	941.00	Donahue-Davis	1-19	59,500.00
Broker, Clifford C. & Janet C.	8-4	51,450.00	Dave, Frederic R. & Janice F.	1-16	174.00
Broker, Clifford C. & Janet C.	8-45	348.00	Dave, Frederic R. & Janice F.	1-17	825.00
Broker, Clifford C. & Janet C.	8-43-3	10.00	Dave, Frederic R. & Janice F.	1-18	47,644.00
Broker, Clifford C. & Janet C.	8-3-4	278.00	Dave, Frederic R. & Janice F.	1-21	494.00
Broker, Clifford C. & Janet C.	9-48-1	2,620.00	Dave, Frederic R. & Janice F.	1-25	5,550.00
Broker, Nathaniel & Carol K.	1-1 & 43-4	2,372.00	Dean, Shirley R.	3-42	33,500.00
Broker, Paul C.	6-37	28.00	DeGrenia, Mark T.	1-28	5,350.00
Broker, Paul C.	6-39	123.00	DeGrenia, Archie D. & Jane L.	3-58-3	37,650.00
Broker, Paul C. & Ines S.	7-68-2	76,500.00	Delano, Joseph C. & Avelyn K.	4-57	18,500.00
Brooks, Lyman J. & Barbara	4-31	31,950.00	Delano, Stephen G. & Jean R.	2-26-2	4,800.00
Buntrock, Paul C. & Barbara S.	4-18	62,900.00	Delicata, M. A.	5-69	21,200.00
Burbach, John P. & Lisa Rondeau Burbach	6-9-3	36,500.00	Dello Russo, Carol Ann & Raymond A.	5-83	5,250.00
Busselle, James A. & Patricia S.	5-51	53,800.00	Derby, Ronald D. Sr. & Patricia A.	4-52	33,350.00
Byron, Charles M. & Dorothy K.	4-35	15,900.00	de Rham, Casimir Jr. & Elizabeth E.	4-51	304.00
			de Rham, Casimir Jr. & Elizabeth E.	4-74	891.00
			de Rham, Casimir Jr. & Elizabeth E.	4-76 & 75-1	60,210.00
			de Rham, Casimir Jr. & Elizabeth E.	4-77	2,504.00
			de Rham, Casimir Jr. & Elizabeth E.	4-78	647.00
			de Rham, Elizabeth E.	7-20	721.00
			de Rham, Elizabeth E.	7-21	749.00
Caldwell, Matthew F. & Yoshie	3-120-2	8,000.00			
Caldwell, Steven E. & Linda S.	3-13	36,700.00			
Calkins, Wilfred A. & Betty A.	2-45 & 1-7	33,000.00			
Calkins, Wilfred A. & Betty A.	2-46	2,100.00			
Callahan, Thomas W. & Sharon C.	2-2	3,900.00			
Capracotta, Frank J. & Louise M.	2-56	33,500.00			
Capracotta, Frank J. & Louise M.	1-47	1,685.00			
Cardone, Michael J. & Karen Lee	6-85	39,450.00			
Card, Dennis J. & McEnty, Maureen E.	13-15	34,100.00			

1993 Property Taxpayers

de Rham, Elizabeth E.	4-50	33,302.00			
de Rham, Elizabeth E.	4-75	5,696.00			
Desrosiers, Kenneth S. & Marie A.	6-44-1	31,450.00			
Desrosiers, Marylou T.	13-21	20,400.00			
Desmarais, Phillip C. & Marylou D.	9-19-3 & 19-4	8,890.00			
Devold, Arlene R.	4-5	3,600.00			
Diaz, Gloria & Barbara	9-44	48,350.00			
Di Gangi, Agnes	11-6	14,700.00			
Diggins, James P. & Nancy E.	5-12-2	40,350.00			
Dubbuc, John	3-88	15,700.00			
Dodge, Anna Bell	4-69	30,350.00			
Doucette, Richard R. & Joan E.	5-20	33,900.00			
Donnas, Valdo Estate	5-64	2,840.00			
Downey, Robert W.	1-42	85,900.00			
Downey, Robert W.	2-51	5,050.00			
Downey, Robert W.	2-53	4,150.00			
Downey, Robert W.	2-58	12,900.00			
Downey, Robert W.	2-60	4,530.00			
Downey, Robert W.	2-61	17,750.00			
Downey, Robert W. & Patricia E.	1-47	1,855.00			
Draw, Bruce A. & Gail	5-15-4	48,650.00			
Drolet, Nancy M. Evans & Yvonne	5-31-2	17,550.00			
Drown, Richard W. & Patricia A.	6-58	24,058.00			
Drown, Richard W. & Patricia A.	5-57	4,850.00			
Drown, Richard W.	5-53 & 97	2,654.00			
Drown, Richard W.	5-49	924.00			
Drown, Robert F. Jr. & Kathleen A.	3-94	35,044.00			
Drown, Robert Sr. & Katherine	3-97	11,400.00			
Drown, Robert Sr. & Katherine	5-67	1,807.00			
Drown, Robert Sr. & Katherine	3-94	3,900.00			
Drown, Robert F. & Katherine M.	9-19-5	994.00			
Drown, Robert F.	3-96	45,484.00			
Druding, Charles H. & Judith A.	11-1	38,400.00			
Dube, Charles L. & Irene C.	7-46	8,500.00			
Duford, Richard C. Sr., Fay L. & Richard G. Jr.	7-52	19,000.00			
Durgin, Judith A.	9-8	5,600.00			
Durgin, Ronald P.	13-21 & 22	6,550.00			
Duston, Christopher S. & John F. & Mark D.	5-22	2,800.00			
Eaton, William A.	3-81	47,500.00			
Eaton, William A. & Mildred J.	3-23-1A	43,400.00			
Eaton, William A. & Georgianne	12-16	22,450.00			
Embrey, Sally Cogswell	5-92	41,100.00			
Emerson, Guy M. & Marcia M.	8-18	3,800.00			
Emerson, Randolph L. Susan K. & Evanoff, Constantine A. & Mary E.	6-48-2	65,600.00			
	5-34-3	14,550.00			
Fanjoly, Roy E. & Paula J.	6-46-5	43,250.00			
Fanton, Paul F. & Mary Ann	7-40	95,978.00			
Fanton, Paul F. & Mary Ann	4-32	4,950.00			
Farnan, Ruth E. & King, Paul H.	4-30	28,000.00			
Ferrante, Ronald P. & Anne R.	5-15-5B	4,300.00			
Findlay, Harriet J.	2-10	7,350.00			
Findlay, Harriet J.	2-15	51,889.00			
Findlay, Harriet J.	2-32	3,300.00			
Findlay, Harriet J.	13-17	17,350.00			
Finlayson, Cynthia	2-57	36,850.00			
Finlayson, Cynthia	1-47	685.00			
Fiorillo, Eleanor	5-81	6,800.00			
Fisher, Bertha A. Revocable Trust	5-13	53,050.00			
Fisher, Bertha A. Revocable Trust	5-27	2,400.00			
Fletcher, Roger M. & Jane Melvin	8-17	78,978.00			
Ford, Caroline Estate	8-48	48,300.00			
Ford, Glenn R. & Anne L.	9-15	26,950.00			
Ford, Linwood M. & Judith A.	4-4	4,100.00			
Forberg, Roger A. & Phyllis A.	5-2 & 1-1	51,450.00			
Foss, Richard D. & Laurel E.	6-58	66,150.00			
Foss, William G. & Linda L.	6-87-1	43,550.00			
Fredette, Richard A. Jr. & Kandy L.	11-4	57,850.00			
French, Laurence A. & Nancy P.	9-1	2,984.00			
Frost, Donald G. & Edna F.	6-1	54,900.00			
Frost, Donald G. & Edna F.	12-15	13,950.00			
Frost, Donald G. & Edna F. & Frost, Harold & Frost, Roberta	6-79	57,694.00			
Frost, Donald G. & Edna F.	6-94	2,136.00			
Frost, Harold & Frost, Roberta	6-93	6,750.00			
Frost, Ernest M. & Helen A.	3-55	17,300.00			
Frost, Harold & Roberta	12-16	5,950.00			
Frost, Neal E. & Patay A.	6-108	23,450.00			
Frost, Ronald M. & Donna M.	3-15	49,800.00			
Frost, Ronald M. & Donna M.	12-13	5,250.00			
Frost, Wesley G. & Shirley A.	6-97	3,050.00			
Gallagher, Thomas F.	12-6 & 7	45,700.00			
Gangi, Louis J.	7-6	91,022.00			
Garceau, R. Bruce & Judith	7-85	14,700.00			
Garcia, Lucy A. & Wayne A.	3-46-1	75,100.00			
Geiger, Lydia E.	9-11	13,800.00			
George, Richard M.	4-41	45,115.00			
Gifford, Stephen C. & Kathleen J.	8-4-2	40,850.00			
Gornshall, Paul W. & Shirley E.	3-76	40,950.00			
Golec, Richard L. & Moody, Rose H.	7-37	3,900.00			
Goodhue, Pauline	11-7	6,800.00			
Goodrich, Georgene	3-15	5,250.00			
Gordon, Lily M.	7-32	19,950.00			
Gosinski, Teddy S. Jr. & Michele A.	3-53	58,268.00			
Gove, Anne M.	13-12	46,600.00			
Gove, William P.	2-50	2,900.00			
Green, Charles B. & Christine M.	2-23	21,400.00			
Greene, Ralph L. & Barbara S.	11-40	27,300.00			
Greenleaf, John R. Jr.	6-56	15,600.00			
Griffin, Robert J. & Carole C.	6-112	10,250.00			
Grusack, Walter & Long, Constance E.	7-14	38,100.00			
Grof, Florence M.	1-47	685.00			
Grof, Florence M.	2-52	53,550.00			
Guadici, George L.	3-12	100.00			
Gunnigle, Edward J.	13-14	37,500.00			
Habig, John F.	1-20	42,800.00			
Hadiel, Elizabeth K.	3-112	26,250.00			
Hale, William A. & Shirley A.	8-9	49,400.00			
Hallenborg, Robert R. & Diane V.	7-3	47,350.00			
Hannon, Robert E. & Patricia A.	3-93	49,950.00			
Harmon, Andrew R. & Sally J.	3-23	37,400.00			
Hatch, Chester J. Jr. & Laura E.	1-22	42,667.00			
Healy, Thomas E. & Janice L.	3-19	30,800.00			
Henary, Mary Brennan	2-62	38,420.00			
Herrick, David L.	4-10	49,400.00			
Heston, Julie L.	11-20	41,900.00			
Hewes, Dorothy V.	3-55	19,620.00			
Higgins, Norman A. & Sharon B.	3-24-1	43,300.00			
Hill, John R. & Beverly S.	1-40	39,550.00			
Hill, Winfred F.	3-39	3,078.00			
Hill, Winfred F.	8-40	4,289.00			
Hillgrove, Gary & Patricia	6-25	75,465.00			
Hillgrove, Raymond & Eleanor	6-42	1,847.00			
Hillgrove, Raymond & Eleanor	6-23	2,890.00			
Hillgrove, Raymond & Eleanor	6-44	852.00			
Hillgrove, Raymond & Eleanor	9-10	1,353.00			
Hillgrove, Raymond & Eleanor	12-11	25,800.00			
Hillgrove, Raymond & Eleanor	6-47-1	3,400.00			
Hoar, Brian	3-91	3,100.00			
Hoar, Kenneth R. & Phyllis B.	5-23	39,200.00			
Hoar, Robert H. & Dona G.	3-91	17,400.00			
Hoar, Robert H. & Dona G.	3-92	35,250.00			
Hoar, Robert H. Jr. & Maureen M.	3-93	32,950.00			
Hochrein, Joseph & Barbara	12-8	37,250.00			
Hodakosi, James P. & Paula M.	8-6-1	33,050.00			
Hodson, Elaine M.	8-37	28,200.00			
Hodges, David A. Jr. & Joanna T.	6-24	34,250.00			
Holland, James P. & Anne C.	3-106	11,610.00			
Hollins, Harvey A. Sr. & Irene	6-55 & 56	7,563.00			
Holake, Robin M.	9-2	515.00			
Holton, David A. & Cynthia G.	6-46	50,400.00			
Hook, Don W. & Linda M.	12-24	32,000.00			
Hook, Howard W. & Sylvia A.	6-57	25,650.00			
Hook, John F. & Kathleen	9-13	16,400.00			
Hopkinson, Ruth H.	6-100	6,798.00			
Hopkinson, Town of	8-41	950.00			
Horne, Benjamin & Jean Y.	1-35	37,900.00			
Houle, Michael G. & Susan P.	9-16	18,300.00			
Houle, Edith, Frederick W. & Janet I.	5-13-1	3,100.00			
Howe, Frederick W. Sr. & Janet I.	5-13	37,600.00			
Howe, Leanne E.	4-60 & 72	38,000.00			
Howy, Everett R. Jr. & Kaye L.	3-125	47,450.00			
Hubbard, John G.	5-26	40,100.00			
Hughes, Edward & Sami	6-60-2	25,000.00			
Hunt, Frances M.	3-31	21,369.00			
Murd, Richard & Nancy	7-38	100.00			
Murd, Richard D. & Nancy L.	8-2	4,500.00			
Murd, Richard D. & Nancy L.	7-37	5,000.00			
Murphy, Raymond G.	3-110-1	50,150.00			
Murley, Raymond P.	4-54	47,500.00			
Incala, Paul J. & Sally J.	6-47	62,612.00			
Inman, Randolph E. & Patricia E.	5-24	137.00			
Inman, Randolph E. & Patricia E.	6-50	468.00			
Inman, Randolph E. & Patricia E.	6-70	38,000.00			
Inman, William A. & Beth M.	3-7	24,000.00			
Janeway, Harold W. & Elizabeth C.	8-10-7	12.00			
Janeway, Harold W. & Elizabeth C.	8-10-1	12.00			
Janeway, Harold W. & Elizabeth C.	8-10-2	8.00			
Janeway, Harold W. & Elizabeth C.	8-10-3	1.00			
Janeway, Harold W. & Elizabeth C.	8-10-6	8.00			
Janeway, Harold W. & Elizabeth C.	8-22 & 23-2	107,086.00			
Janeway, Harold W. & Elizabeth C.	8-25	94.00			
Janeway, Harold W. & Elizabeth C.	8-28	278.00			
Janeway, Harold W. & Elizabeth C.	8-28	1,601.00			
Janeway, Harold W. & Elizabeth C.	8-26 & 27	4,254.00			
Janeway, Harold W. & Elizabeth C.	8-26	389.00			
Jeffrey, Clarence J. & Georgia B.	4-26	78.00			
Jeffrey, Clarence J. & Georgia B.	3-31-1	1,500.00			
Janovase, Michael F. & Goldie A.	3-20	35,350.00			
Jewell, Cydney H.	9-23-3	44,550.00			
John, Barbara J.	3-31-1	37,050.00			
Johnson, Dennis M. & Michele M.	5-77	37,448.00			
Johnson, Peter M. & Donna M.	2-3	4,500.00			
Johnson, Ronald E. & Judith A.	12-23	4,500.00			
Jones, Allan P. & Judith M.	4-27 & 29	48,548.00			
Jones, Allan P. & Judith M.	4-28	77.00			
Jones, Allan P. & Judith M.	4-28	27,300.00			
Jones, Cynthia & Bagley, Robin R.	5-89	32,450.00			
Jones, Marion T.	4-19	12,450.00			
Josephson, Michael	9-31	34,050.00			
Joyal, J. Jeffrey & Susan F.	6-81	25,850.00			
Kalwell, Anne J.	4-68	29,300.00			
Kay, Glenn A. & Diane W.	6-101-2	50,550.00			
Kearse Telephone Company	3-78	1,500.00			
Kelly, Donald E. & Robert W.	3-90	20,897.00			
Keniston, Alger E. & Ethel M.	3-44	20,897.00			
Keniston, Alger E. & Ethel M.	3-39	991.00			
Kenney, Harold	3-16	1,016.00			
Kienia, Pauline	1-1	25,200.00			
Kilena, George L. & Joyce M.	4-101-3	5,600.00			
Kimball, Harry D. & Lisha A.	3-29-1	39,168.00			
Kimball, Harry D. & Lisha A.	3-71	39,168.00			
Kimball, Harry D. & Lisha A.	11-23-24-25	54,100.00			
Kimball, James A. & Maureen F.	7-45-2	38,550.00			
Kimball, Ray L. & Eleanor K.	5-75	12,800.00			
Kimball, Raymond L. & Edna M.	5-3	13,750.00			
King, F. Richard	6-11	700.00			
King, F. Richard	4-12	50,700.00			
King, John A. & Karen R.	3-79	107,550.00			
Knowles, Robert E.	6-13 & 14	35,100.00			
Koberski, Donald W. & Carolyn M.	3-8	376.00			
Koelb, Palmer W.	3-10	752.00			
Koelb, Palmer W.	4-37	29,700.00			
Korbet, Keith S.	12-14	50,650.00			
Kuneth, Dieter H. & Patricia L.	1-7	44,750.00			
Lacey, Jeffrey D. & Gail A.	9-29-2	281.00			
Ladd, Filfield, Cole & Ladd	7-54	11,650.00			
Lake, Robert T. & Sally L.	6-68-1	71,600.00			
Lake, Robert T. & Sally L.	6-68-1	6,150.00			
Lake, Robert T. Jr. & Heidi L.	6-68-1	35,251.00			
Lambert, David L. & Tammy I.	7-45-4	39,800.00			
Lampron, Dean E. & Robin	2-11	39,300.00			
Landry, Lillian	5-15-2	58,050.00			
Lantman, Bruce R. & Susan L.	9-20	36,100.00			
Lapine, Charles F. & Shirley A.	13-1	37,500.00			
Levy, Maryanne	3-46-2</				

1993 Property Taxpayers

Longver, Clayton J. & Phyllis O.	6-46	300.00	Pelchat, Michael C. & Heidi A.	5-1-6	31,400.00
Lorden, Jeffrey E. & Linda J.	9-23-1	39,250.00	Pelletier, George M. & Betty A.	5-65	82,150.00
Lorden, Jeffrey E. & Linda J.	9-23-1	5,850.00	Pelletier, John & Janet	13-4	32,550.00
Lorden, John E. Jr. & Ann C.	6-8-2	6,150.00	Pelletier, Charles J. III & Carolaine M.	9-35	3,000.00
Lorden, John E. Sr. & Miriam E.	3-34	36,950.00	Pellock, Charles J. III & Carolaine M.	9-29-1	6,050.00
Lougee, Sarah G.	5-23-3	4,500.00	Pellock, Charles J. & Carolaine M.	9-34	3,200.00
Lowell, Stephen F.	12-19	21,450.00	Pendleton, Jeremy L. Sr. & Sylvia A.	3-114	63,830.00
Lukauskas, Vito	6-15	7,050.00	Pendleton, Jeremy L. Sr. & Sylvia A.	3-113	1,571.00
MacDonald, John T.	12-9	4,900.00	Perkins, Arthur W.	5-14-1	3,550.00
MacDonald, John T. & Marcia G.	12-10	38,700.00	Perkins, Raymond K. Jr. & Karen B.	5-14-2	45,000.00
MacGowan, Robert E. & Mary Jo	4-72	9,750.00	Perkins, Raymond K. Jr.	5-12-3	17,550.00
MacGregor, James H. & Karen S.	6-46-2	12,750.00	Perrault, Peter T. & Joyce E.	6-21	36,325.00
MacGregor, Stephen L. & Elaine C.	6-46-3	41,950.00	Perraton, Solveig U.	3-78	52,250.00
MacRae, Steven D. & Kathy L.	3-115	87,800.00	Perron, Douglas J. Sr. & Kathryn L.	11-2	41,850.00
Malcolm, Robert R. & Patricia A.	11-10 & 11	70,150.00	Perrone, Diane L.	4-55	15,250.00
Mann, Truman B. Jr. & Donna I.	8-18 & 19A	15,900.00	Perrone, Diane L.	6-19	300.00
Manning, Steven E. & Leslie S.	12-19	40,750.00	Peters, Donald C.	8-43	8,650.00
Mantua, Judy M.	3-105	56,000.00	Pettingill, Louis E.	2-4	7,450.00
Marceau, Edward J. Jr.	5-31-2	3,700.00	Pettingill, Louis E.	3-86	52,400.00
Martson, Brenda Lewis	5-79	5,150.00	Pfeiffer, William A. & Nancy J.	8-44	34,000.00
Martin, Geoffrey G. & Mary Susan, Felker-Martin	9-36	28,200.00	Phelps, Geraldine	6-59	9,750.00
Martin, Timothy & Rebecca R.	5-52	4,400.00	Phelps, Edward J.	5-6	450.00
Mason, Linda M.	12-21	5,600.00	Phelps, Geraldine A.	6-71-2	2,394.00
Masse, Ronald R. & Rachel R.	9-19-2	6,000.00	Phillips, Hrs. of Evelyn Foster	4-11	21,070.00
Mathieu, Daniel L. & Denise P.	4-52	41,300.00	Phillips, Mark G.	4-25	2,745.00
McCarthy, Charles & Pauline	5-84	19,000.00	Phillips, Mark G.	4-25	475.00
McCarthy, Gerald P.	3-35-1	78,800.00	Phillips, Mark & Drayton Jr.	5-61	1,128.00
McCloskey, Robert L. & Eleanor G.	4-13	4,200.00	Phillips, Mark & Drayton Jr.	4-12	4,753.00
McCormack, Stephen P. & Katherine J.	7-9	46,950.00	Phillips, Mark & Drayton Jr.	5-61	19,855.00
McDaniel, Wilona F.	5-45 & 4-75	38,400.00	Phillips, Mark & Drayton Jr.	5-62	2,110.00
McDonnell, Lillian	6-77	32,004.00	Phillips, Robert V. & Eric S.	5-62B	285.00
McDonough, David P. & Carolyn S.	3-10	37,050.00	Phillips, Robert V. & Eric S.	6-27	302.00
McFall, Diane M.	2-24-2	42,300.00	Phillips, Robert V. & Eric S.	6-84	3,078.00
McGuire, Michael P.	12-20	5,650.00	Phillips, Robert V. & Eric S.	6-92	5,402.00
McLane, Susan	5-48	23,700.00	Phillips, Robert V. & Eric S.	7-5	1,926.00
McLaughlin, James E. & Barbara A.	3-9	1,800.00	Pierce, Kenneth III & Hughes, Connie L.	5-32-1	3,950.00
McPherson, Edward R. & Lena E.	3-7	7,750.00	Piper, Edwin H.	8-8-1 & 3	62,992.00
McPherson, William & Lina E.	7-16	36,900.00	Piper, Edwin H.	8-11	2,745.00
Meunon, Karen	12-27	5,300.00	Piper, Edwin H. & Nancy	8-16-1	2,882.00
Melanson, Lawrence E. & Beverly J.	6-46-6	43,350.00	Piper, Edwin H. & Nancy	8-7	1,202.00
Mellen Company, Inc.	9-56-2	10,150.00	Piper, Scott Alan	8-16-2	53,900.00
Mellen, Robert H. Jr. & Melissa L. & Jonathan V.	3-60	120,150.00	Pitronne, John M. Jr. & Ann C.	3-14	37,250.00
Merrick County Telephone Co.	9-43	4,850.00	Plumb, James T. & Lynnette M.	3-53	3,500.00
Millard, Elizabeth	3-30	174.00	Pojani, Deborah L.	12-25	5,450.00
Millard, Maxwell D. V. & Elizabeth S.	3-4	339.00	Poole, Robert M. Sr. & Mary A.	8-31-1	38,500.00
Miller, Joanne F.	8-21-2	53,350.00	Potter, Doreen	2-36	24,350.00
Hillion, Jane V.	4-1	64,220.00	David Allan Potter Sr.	3-11	5,210.00
Mills, Michael D. & Lori A.	2-29-2	53,350.00	Poulet, Rosalind C.	13-27	22,700.00
Mitchell, Donald E. & Mary L.	7-28	27,150.00	Proctor, Maurice C. Jr.	6-105	12,500.00
Mock, Adam E. & Barbara D.	5-7	55,328.00	Public Service Co. of N.H.	2-41	100,527.00
Mock, Adam F. & Linda P.	5-48	62,025.00	Purpura, Daniel & Sullivan	1-22	1,080.00
Mock, Adam F.	5-10	52.00	Rantala, Judith A.	1-23	3,250.00
Mock, John W. & Henry P.	7-8-1	21,750.00	Rantala, Judith A.	1-46 & 4-3-2	35,800.00
Mock, John W. & Henry P.	7-8-2	6,350.00	Rasmussen, Thomas & Marie A.	2-55	885.00
Mock, John W. & Henry P.	7-8-3	8,400.00	Rasmussen, Thomas & Marie A.	4-27	46,300.00
Mock, Winifred J. Irrevocable Trust	7-2	37,178.00	Reid, Steven J. & Susan L.	1-42	37,750.00
Mock, Robert E. & Barbara J.	4-39	30,100.00	Reid, Steven J. & Susan L.	7-44	40,350.00
Mock, Robert E. & Barbara J.	4-40	46,700.00	Richard, Leon M. II & Willard L.	7-47	60,935.00
Mont, Gerald M. & Dorothy H.	1-5	59,450.00	Ridgout, Nancy	8-46	33,650.00
Monpan, Richard R. & Deborah G.	5-31-1	43,400.00	Riggs, Lamar W. & Judith A.	5-73	127,576.00
Moses, Harvey S. & Cynthia A.	8-49	600.00	Riley, John J. Jr. & Jean T.	9-11	5,607.00
Mulhern, Elizabeth M.	3-84-2	52,400.00	Ritchie, June	9-39	25,092.00
Mulhern, Elizabeth M.	3-84-1	3,550.00	Ritchie, June	9-41	36,034.00
Mulhern, Elizabeth M.	3-84-3	4,000.00	Ritchie, June	9-42	44,931.00
Mullins, Winifred S.	4-9	3,050.00	Rix, Gail A.	2-33	18,400.00
Mullins, Winifred S.	5-993945956	67,650.00	Roberts, Bruce E.	7-21	27,250.00
Murphy, George J.	5-14-2	11,592.00	Roberts, John M.	7-25	4,400.00
Murphy, Lauren M. & William J.	5-1-5	17,950.00	Roberts, Madeline L.	5-59	65,543.00
Nason, Seldon E. & June E.	6-90	19,000.00	Roberts, James H. Jr.	3-19	1,418.00
Nason, Seldon E. & June E.	12-1 & 2 & 3	30,250.00	Roberts, James H. Jr. & Phyllis E.	3-72	42,950.00
Nason, Seldon E. & June E.	3-103	22,000.00	Roberts, Susan L. & Donoghue, Paul K.	3-73	27,500.00
Nelson, Elizabeth L.	3-101	11,400.00	Roberts, Susan L. & Donoghue, Paul K.	4-74	41,750.00
Nelson, Elizabeth L.	6-31A	1,300.00	Robie, Dorothy B.	3-71	55,500.00
Neville, George W. & Carol A.	2-9	2,057.00	Robillard, Joan	6-100	25,500.00
New England Hydro-Transmission Corp	4-70	60,200.00	Roby, Phyllis L.	7-60	5,808.00
New England Hydro-Transmission Corp		999,999.00	Roby, Robert H.	4-38	3,862.00
New England Hydro-Transmission Corp		999,999.00	Roby, Robert H.	4-34	3,168.00
New England Hydro-Transmission Corp		999,999.00	Roby, Robert H.	7-39	3,168.00
New England Hydro-Transmission Corp		999,999.00	Roby, Robert H.	8-79	434.00
New England Power Co.	9-12	78,644.00	Roby, Robert H.	8-32	1,728.00
Nichols, Avis B.	5-88	39,800.00	Roby, Robert H.	8-32	10,654.00
Nichols, Avis B.	2-48	189.00	Roby, Robert H.	8-33	4,911.00
Nichols, Avis B.	5-86	9.00	Roby, Robert H.	9-45	3,774.00
Nichols, Avis B.	13-18	4.00	Roby, Robert H.	9-45	3,774.00
Nichols, Avis B.	13-20	36,950.00	Roby, Roger E. & Shirley A.	4-80	1,900.00
Nichols, L. Earl	5-30	2,734.00	Rochford, Paul A. Linda J.	3-123	33,300.00
Norris, Marilyn C.	4-47	4.00	Rochford, Abby A.	5-127	5,412.00
Nutter, Charlotte F.	8-35-1	27,900.00	Rochford, Abby A.	7-40	9,626.00
Nutter, Charlotte	9-7	1,298.00	Rochford, Abby A.	8-1-1	88,268.00
Ohlson, Kenneth A. Jr.	3-6	23,250.00	Rochford, Abby A.	8-23-3	2,185.00
Ohlson-Martin, Treasa	2-27	37,050.00	Rochford, Abby A.	9-44	4,625.00
Oliver, Maureen F.	11-2	34,700.00	Rochford, Abby A.	8-32	44,931.00
Olsen, Stanley C.	1-2434911	175,350.00	Rochford, Abby A.	9-43-2	25,150.00
Olsen, Stanley C.	1-4 & 2-5	84,350.00	Rochford, Abby A.	5-35-12363	2,936.00
Olsen, Stanley C.	11-1	9,750.00	Rochford, Abby A.	6-104	2,256.00
Olsen, Stanley C.	2-12-1	9,100.00	Rochford, Abby A. & Halprin, Lee S.	5-35-4	2,200.00
Olsen, Stanley C.	9-9	12,450.00	Rochford, Abby A. & Halprin, Lee S.	5-35-5	2,450.00
Oneida Development, Inc.	5-35	2,050.00	Rochford, Abby A. & Halprin, Lee S.	5-35-6	2,300.00
Owner Unknown	6-59	1,900.00	Rochford, Abby A. & Halprin, Lee S.	12-18	6,000.00
Ovayng, Kevin J. & Colin G.	5-78	5,350.00	Rochford, Abby A. & Halprin, Lee S.	12-19	6,050.00
Parsons, Robert E. Trustee of Black Water Trust	11-8 & 9	6,050.00	Rochford, Abby A. & Halprin, Lee S.	7-57	300.00
Patel, Praful M. & Kapila P.	3-116-1-2	77,200.00	Rochford, Abby A. & Halprin, Lee S.	4-53	20,250.00
Pateau, Wayne & Sally	5-91	29,000.00	Rochford, Abby A. & Halprin, Lee S.	5-90	26,400.00
Payne, William M. & Jacqueline W.	4-24	22,000.00	Rochford, Abby A. & Halprin, Lee S.		
Pearson, Jon N.	2-39	29,150.00	Rochford, Abby A. & Halprin, Lee S.		
Pearson, Paul W. & Susan E.	2-38-1	36,189.00	Rochford, Abby A. & Halprin, Lee S.		
Pearson, Paul W. & Susan E.	2-37	529.00	Rochford, Abby A. & Halprin, Lee S.		
Pearson, Robert H. Jr. & Elizabeth B.	2-19	7.00	Rochford, Abby A. & Halprin, Lee S.		
Pearson, Robert H. Jr. & Elizabeth B.	2-20	34,480.00	Rochford, Abby A. & Halprin, Lee S.		
Pearson, Robert H. Jr. & Elizabeth B.	2-22	194.00	Rochford, Abby A. & Halprin, Lee S.		
Pearson, Robert H. Jr. & Elizabeth B.	2-38-2 & 3	39.00	Rochford, Abby A. & Halprin, Lee S.		
Pearson, Robert H. Jr. & Elizabeth B.	3-36	480.00	Rochford, Abby A. & Halprin, Lee S.		
Pearson, Robert H. Jr. & Elizabeth B.	5-7	2,700.00	Rochford, Abby A. & Halprin, Lee S.		
Pearson, Robert M. III & Mary S.	2-16	41,400.00	Rochford, Abby A. & Halprin, Lee S.		

1993 Property Taxpayers

Rolle, Marjorie	5-87	20,750.00	Stafford, Paul M.	6-113 & 114	3,150.00
Ross, Charles J. Jr.	5-80	22,150.00	Starkey, Frank E. & Melody A.	6-86	16,250.00
Ross, Colleen	8-35	29,300.00	Starkey, John B. & Sandra K.	7-35	40,550.00
Rowe, Mason, McDaniel, Martin & Stevens	5-54-1	4,200.00	Stebbins, Brian E.	3-64	31,500.00
Rowe, Mason, McDaniel, Martin & Stevens	5-54-2	37,850.00	Stevens, Judd A. & Judy L.	2-18	40,950.00
Rowe, Mason, McDaniel, Martin & Stevens	5-54-2A	1,950.00	Stevens, Sherman E. & Kathleen E.	5-55	38,100.00
Rowe, Mason, McDaniel, Martin & Stevens	5-47	3,550.00	Stevens, Sherman E. & Kathleen E.	5-54	78,450.00
Rowe, Mason, McDaniel, Martin & Stevens	5-50	18,150.00	Stewart-Smith David R.	5-54-3	3,050.00
Rowe, Mason, McDaniel, Martin & Stevens	5-70	1,700.00	Stickney-Wilcox, Sarah L.	5-28	78,752.00
Rowe, Juanita	5-47-2	20,650.00	Stimson, William	4-17	32,812.00
Rowlenson, Gilbert C. & Lynn M.	3-90	40,350.00	Stone, Lloyd M. III	6-93	11,900.00
Roy, Norman E. & Myrtle A.	3-45	46,800.00	Sullivan, Kevin M. & Debra M.	2-12	21,550.00
Royle, Steve R. & Saksa-Royle, Bonnie Ann	3-58-2	25,500.00	Sweeney, Clarence A.	1-30	400.00
Ruggles, Melville J. & Joan T.	7-43 & 44	37,000.00	Tanner, Andy J. & Marjorie J.	6-2	13,950.00
Runnella, David	1-38	15,000.00	Tarbox, Robert C. & Florence R.	8-15	22,600.00
Russell, Richard E. & Beverly M.	7-1	57,118.00	Taylor, Joshua E.	7-45-3	47,700.00
Russell, Richard E. & Beverly M.	7-6	1,000.00	Taylor, Joshua E.	7-32	1,683.00
St. Cyr, Daniel L. & Janet R.	6-64	42,150.00	Taylor, Joshua E.	4-17	3,100.00
St. Jacques, Wayne G. & Roberts Michele	5-47-1	37,450.00	Taylor, Kenneth G., Jr., Cangiano Anne & Taylor, Bruce A.	4-23	72,645.00
Stapelsen, Laurie A.	5-34-2-11	2,400.00	Tellis, Edward J. & Linda A.	9-47	100.00
Starnorn, Barbara A.	6-96-1	4,550.00	Theroux, Marc A.	4-43	25,093.00
Sanborn, Irene	5-64	8,140.00	Thibault, L. Benoit	6-82	50.00
Santolucito, Robert P. Sr.	4-67	30,800.00	Thibault, L. Benoit	6-32	6,750.00
Santos, Joseph & Joan B.	6-17	31,000.00	Thibault, L. Benoit	6-115	15,450.00
Sargent, Kenneth J. & Sue Ann	7-110-2	43,500.00	Thunberg, Jon C. & Mary F.	9-26	34,400.00
Sawyer, Richard E. & Raymond F.	1-8	4,896.00	Thurston, Frank E. & Lois M.	7-36	74,000.00
Schildbach, Detlef	2-4	57,684.00	Tilley, Merrill F.	2-24	6,500.00
Schildbach, Detlef	3-24-4-1	5,200.00	Titus, Carleton W. & Paul R.	9-3	9,300.00
Schildbach, Detlef	3-24-4-2	4,950.00	Titus, Carleton W. & Paul R.	9-4	1,600.00
Schildbach, Detlef	3-24-4-3	4,000.00	Trainer, Robert	11-28	9,400.00
Schildbach, Detlef	3-24-4-4	6,350.00	Treslany, Michele L.	4-50	5,750.00
Schildbach, Detlef	3-24-4-5	6,900.00	Tripp, Joan E., Molly, Maria & Corey	6-22	28,400.00
Schildbach, Detlef	3-24-4-6	4,700.00	Trombly, John A.	6-28	4,300.00
Schildbach, Detlef	3-24-4-7	4,800.00	Van De Parre, Dennis & Rebecca	3-24-3	37,050.00
Schildbach, Detlef	3-24-4-8	4,800.00	Van Loan, Nancy Maxwell	8-3-1	9,046.00
Schlagenhaft, William C. & Ellen	2-58	54,550.00	Van Loan, Nancy Maxwell	9-43-3	49,855.00
Schlagenhaft, William C. & Ellen	3-47	5,485.00	Vanni, Robert J. & Alaa	12-26	5,300.00
Scott, Hubert A. Jr. & Judith A.	3-87	35,150.00	Victor, Isabel G.	4-8	6,200.00
Scott, Florence M.	3-82	714.00	Victor, Isabel G.	5-63	127,438.00
Scribner, Loren E. & Marie M.	5-72	61,328.00	Victor, Isabel G.	5-14	1,109.00
Sequin, David A. & Diane R.	5-76	4,850.00	Victor, Isabel G.	5-62A	93,750.00
Shea, James M.	5-72	3,945.00	Walker, Edwin C. & Anne L.	3-33-2	66,544.00
Shumers, Nancy	12-12	19,700.00	Walker, James R. Jr. & Kathleen M.	7-54	10,400.00
Shinksey, Michael & Jeleta M.	2-17	1,560.00	Walton, Nancy & Frank B.	6-23	2,200.00
Shoenake, Jack E. & Billie Sue	3-61	66,600.00	Watkins, Gary L.	6-34	10,550.00
Shoenake, Jack E. & Sue D/B/A	6-91	21,100.00	Weinstein, Harvey M.	6-80	9,800.00
Our Holdings	12-5	23,750.00	Welch, Gordon L. & Mary L.	6-48	56,450.00
Shurtliff, John C. & Heidemarie	9-32	556.00	Wescob, Gloria J.	3-95	55,810.00
Shurtliff, John C. & Heidemarie	9-33	243.00	Wescob, John C.	11-12	37,950.00
Shurtliff, John C. & Heidemarie	9-37	24,250.00	Wey, George & Roger	6-46-4	34,400.00
Shurtliff, John C. & Heidemarie	9-46	347.00	Wheeler, Donald B. & Elizabeth C.	8-33	30,050.00
Shurtliff, John C. & Heidemarie	9-35	1,142.00	Wheeler, Donald B. & Yvonne L.	13-10	30,850.00
Shurtliff, John C. & Heidemarie	9-38	38,550.00	Whitcomb, Louise G. A. &	13-26	27,400.00
Silver, Laurence	3-109	8,300.00	Whitcomb, Louise G. A. &	13-8	31,450.00
Silver, Leslie A. & Brenda J.	5-46	16,650.00	Hall, Edwin E.	4-62	30,000.00
Silver, William	3-38	4,000.00	White, Gerald R.	7-53	20,350.00
Smith, Erwin W. & Janice B.	7-33	27,400.00	White, Theodore A. &	2-21	80,400.00
Smith, Gerard V. & Catherine H.	1-41	51,400.00	Wylek, Steven M.	3-116-2	9,450.00
Smith, Lorraine D., Dean L. & Eugene V.	1-44	5,700.00	Wiltshire, Michael R. & Laurie	9-22-1	38,550.00
Smith, Lorraine D., Dean L., Leroy C., Eugene V. & Kelly, Virginia G.	6-51	1,150.00	Wolenc, Thomas D. & Jacqueline M.	6-98	41,200.00
Smith, Lorraine D., Dean L., Leroy C. & Virginia C. Kelley	6-107	1,850.00	Woodman, Timothy	2-31	46,150.00
Smith, Robert C. & Barbara	6-62	900.00	Wunderlich, George	6-53	789.00
Soberg, Carl H. & Pauline M.	2-14	12,500.00	Wunderlich, George	5-16	37,450.00
Soberg, Carl H. & Pauline M.	5-74-2	18,400.00	Wunderlich, George	5-25	6,500.00
Society for the Protection of NW Forests	5-74-1	15,500.00	Wunderlich, George	6-103	3,650.00
Spain, Ronald E. & Rose L.	3-1	1,025.00	Wunderlich, George	11-7	600.00
Spaulding, Eugene P. Jr. & Sharon L.	9-19-6	47,350.00	Wyman, Edwin C. & Lucy M.	12-4	15,750.00
Spencer, Charles A. & Deborah A.	5-32-4	25,400.00	Young, Dorothea & Fifiold, Kathleen & William	1-26	800.00
Sprague, Donald J.	9-22-2	29,250.00	Young, Dorothea & Fifiold, Kathleen & William	1-27	113,950.00
	5-28-1	466.00	Young, Dorothea & Fifiold, Kathleen & William	1-27-1	49,450.00
			Young, Dorothea & Fifiold, Kathleen & William	1-27-2	34,950.00
			Young, Edwin M. & Catherine J.	8-10-5	29,500.00
			Zogzas, Alex L. & Theresa	5-82	32,800.00

1993 Pillsbury Lake Taxpayers

Accardi, Carl A. & Roberta G.	10-4-42	2,500.00	Donahue, William L. Sr.	10-5-14	4,150.00
Abbott, Stephen & Tilton, Betty	10-5-151	22,300.00	Donovan, A. T.	10-5-108	1,950.00
Advertising Agency Assoc. Inc.	10-1-1	2,700.00	D'Orazio, Theodore	10-5-59460	2,800.00
Alexander, Sandra	10-4-77	25,650.00	Douglas, Robert E. Jr. & Karen & Clara	10-5-546	24,600.00
Alexander, Sandra	10-4-78	4,550.00	Driscoll, Paul Joseph	10-4-134	2,050.00
Allen, Ellis & Myrille	10-5-149150	3,300.00	Driscoll, Paul Joseph	10-4-135	2,650.00
Alley, George V. & Marion T.	10-4-103	34,400.00	Dufour, Robert E. Jr. & Debbie L.	10-3-45	42,600.00
Anderson, Ora L.	10-2-10	3,700.00	Durgin, Roger & Gladys	10-1-18AB15	31,250.00
Andreas, Michael J. & Debra L.	10-4-64	37,450.00	Dymant, Helen L.	10-6-81	2,000.00
Armenian Missionary Assoc. of America	10-3-91882	2,650.00	Dymant, Helen L.	10-6-86	2,250.00
Artino, Americo & Constance	10-5-122613	4,000.00	Earle, John M.	10-5-62	1,900.00
Atkinson, Matthew M.	10-2-25	27,300.00	Edmunds, Robert L. & Rae Eldridge, Walter & Dorothy	10-2-38	15,250.00
August, Joseph & Maria	105-1446145	2,750.00	Emerson, G. Dale & Janet M.	10-4-29	3,100.00
Bachelder, Stephen T. & Georgetown G.	10-2-28	18,850.00	Emery, Mark N. & Richard R.	10-4-77478	29,750.00
Bachry, Alex	10-6-89	1,150.00	Ericsson, Robert & Josephine	10-1-112	4,100.00
Bachry, Alex	10-6-97	1,200.00	Fairfield Teachers Agency Inc.	10-4-83	3,650.00
Bakeland, Leif K.	10-4-144	1,900.00	Fava, Anthony Evelyn & Anthony Jr.	10-1-46	3,000.00
Banberry, Mary M.	10-6-71	2,500.00	Fenney, Thomas & Catherine	105-1256126	31,600.00
Barbeau, Roger & Carol	10-4-1146115	7,400.00	Ferrara, Liana T.	10-1-14	3,100.00
Benson, Eric A. & Anne M.	10-1-144	2,950.00	Ferraro, Charles R.	10-2-39334	19,350.00
Benson, Susan J.	10-2-24223	7,550.00	Ferrero, Charles R.	10-1-48	3,800.00
Bentley, Christopher R. & Heidi A. Bernardin, Jacqueline & Char. Beverly F.	10-5-127	26,400.00	Ferrullo, Michael	10-2-17	3,500.00
Berry, Evelyn M.	10-4-99	3,650.00	Fidelity Guarantee Mortgage Corp.	10-1-139	3,100.00
Berry, Paul E. & Carleton W. Jr.	10-1-113	3,450.00	Fischbach, Stuart E.	10-2-9	40,050.00
Berube, Gerald R.	10-4-108	1,700.00	Fisher, Stephen Todd	10-5-119	1,250.00
Berube, Wayne George	10-5-124	2,950.00	Fitzmeyer, Paul M. & Kathleen M.	10-1-56AB	1,250.00
Bialawski, Emil	10-4-125	2,100.00	Fleming, Frederick S. & Cynthia	10-3-14	25,750.00
Bishop, Marian	10-6-67	1,800.00	Fleming, Frederick S. & Cynthia	10-3-15	7,700.00
Bishop, Marian	10-4-95	24,600.00	Fleming, Frederick S. & Cynthia	10-3-15	2,150.00
Bisson, John J. & Kim M.	10-4-96	4,850.00	Fleming, Frederick S. & Cynthia	10-4-57658	3,750.00
Blake, Anne G.	10-1-164	2,450.00	Flores, Nathan T.	10-5-1	26,000.00
Blake, Dwight & Marie Bonick-Davis, Brenda & Davis, Laurin	10-6-48	1,950.00	Foraberg, Wayne A.	10-4-6	22,450.00
Blanton, Dwight & Marie Bonick-Davis, Brenda & Davis, Laurin	104-1546155	2,650.00	Forest, Donald	10-4-139	2,700.00
Borak, Michael P. & Jane R.	10-1-117AB	8,500.00	Fortie, Mary & Anthony	10-6-52483	3,550.00
Borowski, John P. & Michele V.	10-3-24243A	48,550.00	Frederick, F. Paul	10-5-106	1,900.00
Borowski, John P. & Michele V.	10-5-1818920	2,650.00	French, Laurence & Nancy	10-4-116	35,300.00
Borowski, Richard	10-1-79	1,200.00	Gallant, Richard & Edith	10-4-132	2,700.00
Bouchard, Glen G. & Judy C.	10-5-165	31,700.00	Gardner, Richard S. III	10-5-35846	59,200.00
Bouchard, Glen G. & Judy C.	10-5-164	2,150.00	Gear, Denise & Heasley	10-2-42	29,200.00
Bourassa, James A. & Goldie Bourassa, James A. & Goldie R. & Billings, Stephen & BC.	10-1-81AB	20,200.00	Giddis, Maurice R.	10-4-12	27,000.00
Bove, Arthur M. Estate of Brien, Jeanne C. & James A. Brody, Dennis	10-1-82	1,250.00	Ginty, Christopher & Blake, Beth	10-4-546-5	8,900.00
Broggi, Allen & Carson, Carolyn V.	10-6-79	2,000.00	Glendon, Robert J. & Yvonne M.	10-2-8	25,150.00
Brown, Chester A.	10-4-148	1,900.00	Glendon, Robert J. & Yvonne M.	10-2-16	2,650.00
Brown, Edward C. Jr. & E. Jean Brown & Colburn Realty Trust	10-5-1	50.00	Goddard, Nabel T.	10-1-54	2,000.00
Buck, Shirley	10-4-39404	4,550.00	Goddard, Richard	10-5-21	2,650.00
Buck, Shirley	10-6-64	1,450.00	Goodnow, Fred C.	10-1-16	2,650.00
Buck, Shirley	10-6-67	4,100.00	Goodnow, Fred	10-3-17	3,750.00
Burgess, Wayne E.	10-6-65	27,850.00	Gorman, Albert E. & Patricia A.	10-4-25	950.00
Burke, Paul & Marlene Busquets, Antonio & Barbara	10-6-93	2,000.00	Gould, Robert & Pauline	10-5-10	1,450.00
Cahoon, Richard M.	10-6-93	2,050.00	Goyette, Mary	10-5-10	4,250.00
Campbell, Daniel C. & Ruth A. Campbell, Daniel C. & Ruth A. Campbell, Daniel C. & Ruth A. Campbell, Eugene & Margo M., Hugron-Campbell	10-6-89	24,800.00	Cramont, Ronald G.	10-4-94	2,650.00
Campbell, James & Lorraine Cannon, Legend III	10-5-10	2,700.00	Crasse, Paul & Waldman, James D.	10-1-59467	3,550.00
Canzano, Emilio T. & Carol E. Carasmanis, John & Kathleen Cardosa, Nicholas & Margaret Carlin, John P. & Milda Carpenter, Maurice M. & Karen M. Carter, Paul F. & Michelle J. C. Casco, Antonio & Mildred Cascio, Antonio & Mildred Casella, Anthony & Genesieve Castrucci, Elia Ann	10-4-145	1,900.00	Crasse, Edward A.	10-4-15416	50.00
Chaghatdianian, Krikko Chapman, John C.	10-6-51	1,650.00	Mackel, Allen	10-1-2	3,700.00
Chase, Phillip E. & Louise M. Chessman, Mark W. & Jane E. Chessman, Mark W. & Jane E. Cheneil, Alan P. & Lillian M. Cheney, Chester	10-5-140	1,900.00	Mackel, Allen	10-4-63	4,100.00
Chrumka, Albert & Doris Cifra, Charles H. & Marguerite M. Cilley, Eric W. & Konstantine Cilley, Ellen M.	10-5-1475	25,900.00	Mackel, Allen	10-4-145	1,900.00
Cinko, Jo Ann & Joan C. Ciraso, Rita C.	10-5-15	30,350.00	Mackel, Allen	10-6-51	1,650.00
Ciraso, Rita C.	10-5-16	30,350.00	Mackel, Allen	10-6-51	2,300.00
Clark, David & Darlene Cochran, Elizabeth E.	10-4-12449A	31,400.00	Mackel, Allen	10-5-70474	2,650.00
Coco, Joseph J.	10-6-24	1,000.00	Mackel, Allen	10-5-140	1,900.00
Colachio, Charles	10-6-84	1,700.00	Mackel, Allen	10-5-1475	25,900.00
Cole, Barry T.	10-4-126	2,550.00	Mackel, Allen	10-5-15	30,350.00
Connell, John G.	10-4-149	1,950.00	Mackel, Allen	10-5-16	30,350.00
Connors, John G.	10-5-63	800.00	Mackel, Allen	10-5-17	31,650.00
Connors, John G.	10-5-141	1,900.00	Mackel, Allen	10-5-18	31,650.00
Constantino, Mar. A.	10-1-197	1,700.00	Mackel, Allen	10-5-19	31,650.00
Conti, Arthur & Dorothy Copeley, Douglas R. & Joan D. Cornell, Bernard	10-2-191	1,700.00	Mackel, Allen	10-5-20	31,650.00
Corriveau, Kenneth	10-2-27	26,800.00	Mackel, Allen	10-5-21	2,650.00
Crawford, Cecil R. & Christy C. Cullen, Thomas J.	10-4-134	41,150.00	Mackel, Allen	10-5-22	2,650.00
Cullen, Francis J.	10-5-75	1,900.00	Mackel, Allen	10-5-23	2,650.00
Curran, David & Joanne	10-4-153A	2,000.00	Mackel, Allen	10-5-24	2,650.00
Daigneault, Paul E. & Paul S. Darr, Kenneth	10-3-17	1,600.00	Mackel, Allen	10-5-25	2,650.00
Davidson, Arnold M. & Max J. Davidson, Arnold M. & Max J. Davidson, Max J. & Sasha P. Decoste, Gilbert J. & Cheryl A. Decroteau, Michael S., Eugene F. & Sally A.	10-6-96	1,400.00	Mackel, Allen	10-5-26	2,650.00
Del Greco, Marie S.	10-5-181	2,700.00	Mackel, Allen	10-5-27	2,650.00
Del Greco, Marie S.	10-1-141	2,850.00	Mackel, Allen	10-5-28	2,650.00
Demaris, Frank L.	10-1-142	2,850.00	Mackel, Allen	10-5-29	2,650.00
Desautels, Raymond	10-6-68	1,700.00	Mackel, Allen	10-5-30	2,650.00
Desmond, Helen	10-5-37	800.00	Mackel, Allen	10-5-31	2,650.00
De Weerd, Herman	10-4-106AB	38,850.00	Mackel, Allen	10-5-32	2,650.00
Difranco, Anthony & Wood, Deborah L.	10-2-12	27,700.00	Mackel, Allen	10-5-33	2,650.00
Di Franco, Ralph	10-6-89	1,600.00	Mackel, Allen	10-5-34	2,650.00
Di Lallo, Daniel & Mildred Dion, David & Paula Dipietro, Gabriele & Mary	10-5-126A2BA	29,050.00	Mackel, Allen	10-5-35	2,650.00
	10-4-123	1,800.00	Mackel, Allen	10-5-36	2,650.00
	10-4-120	2,100.00	Mackel, Allen	10-5-37	2,650.00
	105-64tr67	2,900.00	Mackel, Allen	10-5-38	2,650.00
	10-5-104	1,900.00	Mackel, Allen	10-5-39	2,650.00
	10-5-182	2,700.00	Mackel, Allen	10-5-40	2,650.00
	10-5-120	1,350.00	Mackel, Allen	10-5-41	2,650.00
	10-1-114	1,550.00	Mackel, Allen	10-5-42	2,650.00
			Mackel, Allen	10-5-43	2,650.00
			Mackel, Allen	10-5-44	2,650.00
			Mackel, Allen	10-5-45	2,650.00
			Mackel, Allen	10-5-46	2,650.00
			Mackel, Allen	10-5-47	2,650.00
			Mackel, Allen	10-5-48	2,650.00
			Mackel, Allen	10-5-49	2,650.00
			Mackel, Allen	10-5-50	2,650.00
			Mackel, Allen	10-5-51	2,650.00
			Mackel, Allen	10-5-52	2,650.00
			Mackel, Allen	10-5-53	2,650.00
			Mackel, Allen	10-5-54	2,650.00
			Mackel, Allen	10-5-55	2,650.00
			Mackel, Allen	10-5-56	2,650.00
			Mackel, Allen	10-5-57	2,650.00
			Mackel, Allen	10-5-58	2,650.00
			Mackel, Allen	10-5-59	2,650.00
			Mackel, Allen	10-5-60	2,650.00
			Mackel, Allen	10-5-61	2,650.00
			Mackel, Allen	10-5-62	2,650.00
			Mackel, Allen	10-5-63	2,650.00
			Mackel, Allen	10-5-64	2,650.00
			Mackel, Allen	10-5-65	2,650.00
			Mackel, Allen	10-5-66	2,650.00
			Mackel, Allen	10-5-67	2,650.00
			Mackel, Allen	10-5-68	2,650.00
			Mackel, Allen	10-5-69	2,650.00
			Mackel, Allen	10-5-70	2,650.00
			Mackel, Allen	10-5-71	2,650.00
			Mackel, Allen	10-5-72	2,650.00
			Mackel, Allen	10-5-73	2,650.00
			Mackel, Allen	10-5-74	2,650.00
			Mackel, Allen	10-5-75	2,650.00
			Mackel, Allen	10-5-76	2,650.00
			Mackel, Allen	10-5-77	2,650.00
			Mackel, Allen	10-5-78	2,650.00
			Mackel, Allen	10-5-79	2,650.00
			Mackel, Allen	10-5-80	2,650.00
			Mackel, Allen	10-5-81	2,650.00
			Mackel, Allen	10-5-82	2,650.00
			Mackel, Allen	10-5-83	2,650.00
			Mackel, Allen	10-5-84	2,650.00
			Mackel, Allen	10-5-85	2,650.00
			Mackel, Allen	10-5-86	2,650.00
			Mackel, Allen	10-5-87	2,650.00
			Mackel, Allen	10-5-88	2,650.00
			Mackel, Allen	10-5-89	2,650.00
			Mackel, Allen	10-5-90	2,650.00
			Mackel, Allen	10-5-91	2,650.00
			Mackel, Allen	10-5-92	2,650.00
			Mackel, Allen	10-5-93	2,650.00
			Mackel, Allen	10-5-94	2,650.00
			Mackel, Allen	10-5-95	2,650.00
			Mackel, Allen	10-5-96	2,650.00
			Mackel, Allen	10-5-97	2,650.00
			Mackel, Allen	10-5-98	2,650.00
			Mackel, Allen	10-5-99	2,650.00
			Mackel, Allen	10-6-1	2,650.00
			Mackel, Allen	10-6-2	2,650.00
			Mackel, Allen	10-6-3	2,650.00
			Mackel, Allen	10-6-4	2,650.00
			Mackel, Allen	10-6-5	2,650.00
			Mackel, Allen	10-6-6	2,650.00
			Mackel, Allen	10-6-7	2,650.00
			Mackel, Allen	10-6-8	2,650.00
			Mackel, Allen	10-6-9	2,650.00
			Mackel, Allen	10-6-10	2,650.00
			Mackel, Allen	10-6-11	2,650.00
			Mackel, Allen	10-6-12	2,650.00
			Mackel, Allen	10-6-13	2,650.00
			Mackel, Allen	10-6-14	2,650.00
			Mackel, Allen	10-6-15	2,650.00
			Mackel, Allen	10-6-16	2,650.00
			Mackel, Allen	10-6-17	2,650.00
			Mackel, Allen	10-6-18	2,650.00
			Mackel, Allen	10-6-19	2,650.00
			Mackel, Allen	10-6-20	2,650.00
			Mackel, Allen	10-6-21	2,650.00
			Mackel, Allen	10-6-22	2,650.00
			Mackel, Allen	10-6-23	2,650.00
			Mackel, Allen	10-6-24	2,650.00
			Mackel, Allen	10-6-25	2,650.00
			Mackel, Allen	10-6-26	2,650.00
			Mackel, Allen	10-6-27	2,650.00
			Mackel, Allen	10-6-28	2,650.00
			Mackel, Allen	10-6-29	2,650.00
			Mackel, Allen	10-6-30	2,650.00
			Mackel, Allen	10-6-31	2,650.00
			Mackel, Allen	10-6-32	2,650.00
			Mackel, Allen	10-6-33	2,650.00

1993 Pillsbury Lake Taxpayers

Levesque, Romeo & Rita	10-4-141	2,900.00	Quebec, Arthur P. & Margaret M.	10-6-12	1,150.00
Levesque, Romeo & Rita	10-4-157	1,900.00	Quebec, Robert P.	10-6-13	950.00
Liberacki, James	10-5-9	4,250.00			
Lindley, Joel R.	10-6-57	2,400.00			
Littlerfield, Walter & Marcia	10-5-15452	2,000.00	Rahala, Edward	10-5-96697	2,650.00
Littlerfield, Walter & Marcia	10-5-15452	2,000.00	Rahala, Edward	10-5-152	2,450.00
Littler, James & Doris	10-5-10431	2,800.00	Rath, Kurt P.	10-1-61642	2,000.00
Long, Eugene B. & Victoria	10-5-146	1,550.00	Reich, Harry	10-4-123	1,900.00
Long, Eugene B. & Victoria	10-4-63	21,200.00	Record, Timothy Allen	10-4-13	23,600.00
Long, Eugene B. & Victoria	10-4-69	1,500.00	Recurro, Frank A. & Sebastiana	10-5-153	2,450.00
Lycett, Philip S. III	10-1-93	3,350.00	Rice, Virginia	10-6-17	50.00
Lynch, David E. III & Patricia	10-4-150	1,950.00	Rice, Virginia	10-6-42	1,000.00
Lynch, Marcia L. & Peter	10-3-12	3,400.00	Richards, William L. & Joann L.	10-2-50	3,300.00
Lynch, Marcia L. & Peter	10-3-13	3,450.00	Riley, John J. & Mary G.	10-5-38	2,000.00
			Ritrovato, Nicholas & Rose	101-1AB2AB	4,000.00
MacFadden, Robert M. & Loretta J.	10-2-46	28,900.00	Ritrovato, Nicholas & Rose	10-3-5	2,100.00
Maciel, Brian L.	10-6-66	1,750.00	Ritrovato, Nicholas & Rose	10-3-8	2,100.00
Maciel, Walter & Lorraine	10-5-52	17,200.00	Ritrovato, Nicholas & Rose	10-4-162	4,250.00
Maciel, Walter S. & Lorraine C.	10-5-100	3,550.00	Ritrovato, Nicholas & Rose	10-4-23AB	2,900.00
Maciel, Walter S. Jr. & Patricia A.	10-5-137	1,900.00	Ritter, Robert & Arlene	10-4-133	2,850.00
Maciel, Walter S. & Patricia A.	10-1-99	3,650.00	Rizzi, Roy & Beverly	10-5-43	2,700.00
Maciel, Walter S. & Patricia A.	10-5-69	1,900.00	Robinson, Edward & Carol	10-1-72473	1,100.00
Maciel, Walter S. & Patricia A.	10-5-83-84	2,650.00	Rockwell, Richard	10-5-34 & 35	1,150.00
Maciel, Walter S. & Patricia A.	10-6-69-90	2,750.00	Rodenheiser, Louis & Alice	10-4-36	3,550.00
Maciel, Walter S. Jr. & Patricia	10-1-55	2,000.00	Rodrigues, Irailda	10-4-38	200.00
Maciel, Walter S. Jr. & Patricia	10-5-68	1,900.00	Romano, Carlo & Arlene	10-4-30AB	2,050.00
Maciel, Walter S. Jr. & Patricia	10-5-61	1,900.00	Rooney, James P. & Cynthia M.	10-4-129	34,350.00
MacLeod, William & Lorraine	10-5-19	18,550.00	Rubant, Richard M. & Cynthia J.	10-2-4	23,000.00
MacPherson, John W.	10-6-82	1,250.00	Rubant, Richard M.	10-2-3	7,250.00
MacPherson, John W. & Candiano, Dianna C.	10-1-70471	1,950.00	Rusan, George H. & Patricia A.	10-1-78	1,200.00
Madeiros, John J. Jr.	10-5-5	1,900.00			
Magee, Joseph D. & Celine R.	10-1-1074108	26,300.00	Sabatini, Adolfo & Albina	10-1-6	3,300.00
Magee, William	10-4-55	1,850.00	Sariol, Antonio	10-5-112	2,750.00
Magyar, Joanne T.	10-5-80	1,900.00	Savage, Arthur P. Jr. & Marsha J.	10-4-35	38,500.00
Malia, Samuel J.	10-5-12	2,000.00	Savaria, Murray J.	10-6-10611	1,050.00
Malone, Thomas & Marion	10-4-68	4,100.00	Schad, Wayne C. & Stella A.	10-1-45	2,900.00
Maple Oaks Construction Inc.	10-2-32	3,700.00	Schlesinger, Heidi A.	10-4-109	28,750.00
Marceau, Edward J. Jr.	10-3-132133	3,300.00	Schreunen, Adrian & Gerda	10-5-138	1,900.00
Marceau, Edward J. Jr.	10-6-35	1,150.00	Schreunen, Adrian & Gerda	10-5-142	1,900.00
Marceau, Edward J. & Joan L.	10-1-103AB	36,800.00	Scott, James & Marion	10-5-70	1,900.00
Marceau, Edward J. & Diane	10-1-104	4,500.00	Seagrath, Francis & Martha	10-6-7845	500.00
Marcou, Beverly A. Trustee of	10-1-116	1,900.00	Shea, John R.	10-6-4850	2,500.00
Marcou, Beverly A. Trustee of	10-1-118	1,900.00	Shea, William J.	10-4-52	200.00
Marino, Dominic & Silvia	10-6-49477	1,900.00	Sherwood, Lloyd M.	10-6-94	2,000.00
Marshall, Robert C.	10-5-78	1,900.00	Sherwood, Lloyd M.	10-6-95	2,000.00
Masciowich, Joseph M.	10-1-512	4,250.00	Shilansky, Byron H. & Sandra P.	10-2-13414	48,500.00
Matteus, Kenneth L. & Betty Ann	10-1-152A	3,450.00	Shoenaker, Jack & Sue		
Matteus, Brian A. & Cindy R.	10-1-94495	27,300.00	D/B/A Our Holdings	105-1604161	25,950.00
Mazzarella, Joseph & Arline	10-6-65	950.00	Short, Winifred	101-1016102	5,450.00
McFarland, Ralph P. & Linda A.	10-4-65	22,250.00	Short, Winifred	10-1-145	3,500.00
McGarry, Dorothy	10-1-50	1,900.00	Short, Winifred	10-3-4	32,900.00
McGroarty, Lois M.	10-6-87	2,400.00	Short, Winifred	10-4-50	50.00
McKinnon, Roger K. & Pauline A.	10-4-70A	5,650.00	Short, Winifred	10-4-69	1,900.00
McLain, Kenneth & Gloria	10-4-79	3,650.00	Short, Winifred	10-5-27A	1,900.00
McMeara, Thomas & Louise	10-4-43	1,750.00	Shridharani, Miranjan	10-6-8	1,350.00
Medford, Dwight & Lise	10-1-58	1,100.00	Shridharani, Miranjan	10-5-44	1,900.00
Medeiros, Gil & Alyce	10-1-145	3,000.00	Shum, Vitus M. H. & Carol A.	10-5-76	1,900.00
Menslage, George	10-1-120	4,400.00	Shum, Vitus M. H. & Carol A.	10-1-135	2,100.00
Mercurio, Demetrio A.	10-5-77	1,900.00	Silva, Jeanne B.	10-1-140	5,000.00
Merrisack County Savings Bank	10-4-76	45,800.00	Skinner, Karen	10-4-136	2,500.00
Merrisack County Savings Bank	10-1-85	3,600.00	Smith, Thomas & Norma	10-1-53	2,000.00
Metropolitan Mortgage Corp.	10-4-147	1,900.00	Smith, Gordon	10-4-156	1,900.00
Miller, Burdette	10-5-134	2,700.00	Smith, Jerry L. & Margaret E.	10-5-13	4,200.00
Miner, Wayne B.			Smith, Leslie J. & Patricia C.	10-4-5	25,100.00
Miner, Wayne B.	10-1-106	24,950.00	Smith, Vernon A.	10-5-11	4,250.00
Miner, Wayne B. & A.	10-1-105	3,650.00	Solander, John	10-1-98	3,700.00
Minton, David E.	10-5-41	2,700.00	Spanos, Nicholas & Pauline	105-96499	2,450.00
Mollica, Robert L. Jr. & Doris	10-6-43	1,000.00	Spanos, Pauline & Evangelina	10-5-100101	2,750.00
Monagle, Jean & Joseph L.	10-1-10	8,900.00	Spanos, Pauline & Evangelina	10-5-102103	2,750.00
Moore, Francis & Lillian	10-4-7248	28,100.00	Stael, Charles & Barbara	10-4-20	1,900.00
Moore, Paul & Mary Ellen	10-5-29	3,500.00	Stefaniak, Edward & Loretta	10-6-63	2,050.00
Moore, William M. & Anne Marie	10-1-128129	40,600.00	Steg, Richard G. & Mae M. B.	10-4-85	3,750.00
Moran, Theodore	10-5-118	1,900.00	Stegall, Herbert & Theresa	10-5-166	2,500.00
Morgan, Richard A. & Blanche L.	10-6-66847	7,150.00	Stegall, Herbert & Theresa	10-5-88	2,050.00
Morgan, Robert J.	10-5-184	2,750.00	Stegall, Robert W.	10-6-59460	2,300.00
Morris, Kathryn P. & Jerrold K.	10-6-61662	2,650.00	Stegall, Robert W.	10-5-166	2,500.00
Moss, Mark R.	10-3-16	28,750.00	Steininger, Linda & Douglas	10-2-52	5,400.00
Murphy, William & Arline	10-6-84	1,950.00	Stewart, Mildred	10-5-25A	2,400.00
Muzzey, Kevin D. & Pamela L.	10-6-85	2,000.00	Stewart, Mildred	10-5-159A	2,400.00
Muzzey, Mark G.	10-4-40	1,350.00	Stout, Andrew L. & Wendy A.	10-5-8	26,600.00
Muzzey, Scott A. & Wanda L.	10-5-62	25,600.00	Strom, Brian J. & Sharon L.	10-4-379	34,400.00
			Sule, Elizabeth	10-4-124	1,900.00
Nagle, Michael B.	10-5-177	2,900.00	Sullivan, Daniel M. & Joanne M.	10-6-30	1,050.00
Nagle, John J. & Barbara A.	10-4-31	3,700.00	Sullivan, James	10-1-120	1,650.00
Nagle, John J. & Barbara A.	10-4-92	36,300.00	Sullivan, Florence T.	10-4-88	2,100.00
Nagle, John J. & Barbara A.	10-4-140	2,850.00	Sullivan, Robert P. & Betty A.	10-6-36437	300.00
Nannini, Enio & Anne	10-5-184	2,750.00	Sullivan, William J.	10-6-41	1,400.00
Nelson, Winifred &			Sutherland, Gregory C. & Luanna J.	10-5-22	2,550.00
Nicciardi, Joan	10-1-122	8,000.00	Sutherland, Gregory C. & Luanna J.	10-5-163	2,950.00
Neve, Rudolph A. & Josephine	10-5-18	3,550.00	Sutherland, Mark A. & Suzanne J.	10-5-24B	24,750.00
Neveas, Joseph Sr. & Frances	10-5-50	950.00			
Neveas, Joseph Sr. & Frances	10-5-1672	1,350.00	Tarr, James C. & Judith M.	10-2-39	3,400.00
Neveas, Joseph Jr. & Linda	10-5-56	850.00	Tashjian, Robert & Mary	10-4-30AB	2,050.00
Neveas, Joseph Jr. & Linda	10-5-71672	1,350.00	Thomas, Joseph P. & Eleanor K.	10-4-102	27,700.00
Niccolis, Antonio &			Thompson, Bruce E. & Jocelyn	10-4-102	34,800.00
Tocci, Elliott	10-5-61	1,900.00	Thomson, Harold Sr. & Harold Jr.	105-1738174	4,750.00
Motawa, Yasushi & Ann	10-2-26	2,450.00	Titus, Carleton W. & Paul R.	10-4-128	2,450.00
			Titus, Paul R.	10-4-127	2,850.00
Oates, Ronald M. & Kathleen M.	10-1-18AB	37,500.00	Tkach, George & Gloria	10-1-88189	400.00
Ober, Richard & Harvey, Elizabeth A.	10-3-3	25,300.00	Toomey, John J. & Marie E.	10-1-138	2,650.00
Ober, Ronald R.	10-1-1	3,400.00	Toppi, Joseph & Anthony	10-5-48449	1,900.00
Ober, Ronald R.	10-5-157A	2,400.00	Toppi, Joseph R. & Mary	10-5-47	1,800.00
O'Brien, Barbara K.	10-4-159	25,700.00	Tracy, William J. & Dianne M.	10-5-79	28,100.00
O'Brien, Barbara K.	10-4-158	1,900.00	Trainer, Raymond Sr. & Patricia A.	10-5-192	21,800.00
O'Brien, Barbara K.	10-4-160	1,900.00			
Olitsky, Stanley & Virginia	10-6-27268	1,550.00	Upthress, Lowell E. & Janet	10-4-143	1,900.00
Olson, Duane & Susan	10-5-143	1,900.00			
Oppidiano, Pasquale & Elizabeth	10-5-95	1,950.00	Vallieres, Joseph R. & Joan C.	10-4-73	29,300.00
Oppidiano, Pasquale & Elizabeth	105-155156	3,500.00	Vallieres, Joseph R. & Joan C.	10-5-74	29,300.00
Oppidiano, Pasquale & Elizabeth	10-5-167	1,950.00	Van Dyne, Everett W. & Geraldine M.	10-4-33AB	38,400.00
Ordway, Stephen B. & Susan M.	10-5-23	33,000.00	Van Dyne, Everett W. & Geraldine M.	10-6-70	2,000.00
Orphanos, John & Vicki	10-5-42	2,700.00	Van Ling, Charles & Grace	10-5-111	1,950.00
			Vieira, Ernest A.	10-5-111	42,550.00
Parmenter, Michael J.	10-1-57AB	2,400.00	Vieira, Ernest A.	10-5-110	1,900.00
Pascucci, Joseph A.	10-6-56	1,800.00	Vieira, Ernest A.	10-4-19	3,650.00
Perry, Gardner Estate Of	10-5-167	2,150.00			
Perry, Jeffrey K.	10-4-93	24,050.00	Wagner, Lillian	10-5-33	400.00
Peters, Frederick J.	10-4-146	1,900.00	Waldmann, Arthur J. & Rosenblatt,	10-1-115	900.00
Pfeiffer, George F.	10-6-19420	50.00	Waldmann, Arthur & Rosenblatt,	10-1-83	750.00
Pillsbury Realty Trust	10-1-12	31,900.00	Waldmann, Arthur & Rosenblatt,	10-1-370	3,350.00
Pineau, Virginia	10-6-80	2,200.00	Ward, John & Veronica	10-1-64	1,900.00
Piniaki, Antonietta	10-5-169	1,950.00	Ward, John & Veronica	10-5-135	1,900.00
Pirlier, Lawrence & Irene	10-4-26	2,900.00	Ward, John & Veronica	10-5-136	1,900.00
Polucci, Marie	10-4-51	2,900.00	Ward, John & Veronica	10-5-137	1,900.00
Polucci, Marie	10-5-94	2,150.00	Ward, John & Veronica	10-5-138	1,900.00
Porter, Robert Eaton	10-3-10	26,100.00	Weinfield, Charles & Gertrude	10-4-7456	31,500.00
Porter, Leonard Estate Of	10-5-148	2,100.00	Weinfield, Charles & Gertrude	10-4-18	2,900.00
Postizzi, Joseph	10-4-88	3,700.00			

1993 Pillsbury Lake Taxpayers

Weld, James E. & Sandra L.	10-4-8	32,850.00	Woodman, John E.	10-5-3	2,750.00
West, Ernest M.	10-6-39	1,050.00	Woodman, John E.	10-5-4	4,000.00
Wheeler, John & Carin	10-4-59460	7,800.00	Wright, Clifton L. Jr.	10-4-107	5,150.00
Wheeler, John & Carin	10-4-61	4,100.00	Wyman, Manning & Ruth	10-6-91	2,050.00
Wheeler, John	10-4-22	2,300.00			
Whitney, Leonard W. & Hilda D.	10-4-90	31,700.00	Yamashiro, George	10-5-175	3,150.00
Wilson, Ernest & Mary	10-5-118	1,400.00	Young, Cindy L.	10-4-80481	16,950.00



TOWN OFFICE HOURS

SELECTMEN – 648-2272

First and Third Monday, 7:00 P.M. to 9:00 P.M.

ADMINISTRATIVE ASSISTANT – 648-2272

Monday, Wednesday & Friday

9:00 A.M. to 12:00 Noon 1:00 P.M. to 4:00 P.M.

TOWN CLERK – 648-2538 Monday & Wednesday

9:00 A.M. to 12:00 Noon 1:00 P.M. to 3:00 P.M.

Every Monday 7:00 P.M. to 9:00 P.M.

TAX COLLECTOR – 746-3892

Wednesday (at home)

7:00 P.M. to 9:00 P.M.

ZONING BOARD OF ADJUSTMENT

Second Tuesday of Each Month – 7:00 P.M. at Town Hall

PLANNING BOARD

Third Thursday of Each Month – 7:30 P.M. at Town Hall

TOWN MEETING SCHEDULE

Polls Open for Voting at Town Hall, March 8, 1994

10:00 A.M. to 7:00 P.M.

Business Meeting at Town Hall – March 12, 1994 at 10:00 A.M.

SCHOOL MEETING SCHEDULE

Merrimack Valley High School Auditorium, March 3, 1994

Polls Open for Voting, 6:00 P.M. to 7:30 P.M.

Business Meeting Begins 7:30 P.M.

DUMP HOURS

Monday 8:00 A.M. – 5:00 P.M. Wednesday 8:00 A.M. – 5:00 P.M.

Friday 1:00 P.M. – 5:00 P.M. Saturday 8:00 A.M. – 5:00 P.M.

WEBSTER EMERGENCY NUMBERS NON-EMERGENCY

Police 228-1800

Police Station 648-2200

Fire or Medical Emergency 225-3355 Fire Station 648-2500

WEBSTER FREE PUBLIC LIBRARY HOURS – 648-2706

Monday 9:00 A.M. – 8:00 P.M.

Wednesday 9:00 A.M. – 8:00 P.M.